

JS 44 (Rev. 07/16)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS**UNITED STATES, ex rel. CRYSTAL JOHNSON****(b)** County of Residence of First Listed Plaintiff

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)**BRIAN KENNEY, ESQUIRE****KENNEY & MCCAFFERTY, P.C.****1787 Sentry Parkway West, Building 18, Suite 410****Blue Bell, Pennsylvania 19422 (215) 367-4333***See attached list for
Additional Attorneys**DEFENDANTS****LINDE AG and LINDE ENGINEERING NORTH AMERICA, INC.**County of Residence of First Listed Defendant **Munich, Germany**

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF
THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

*See attached list for Defendants and County of Residence

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input checked="" type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation - Transfer
- ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

31 U.S.C. 3729-3733

Brief description of cause:

Civil False Claims Act**VII. REQUESTED IN COMPLAINT:**
☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.
DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☒ Yes ☐ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE**DOCKET NUMBER**

DATE

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

CIVIL COVER SHEET CONT'D

(1) (c) Attorneys (Firm Name, Address and Telephone Continued)

Stephen Hasegawa
PHILLIPS & COHEN LLP
100 The Embarcadero, Suite 300
San Francisco, CA 94105
Tel: (415) 836-9000

David Jochnowitz
PHILLIPS & COHEN LLP
2000 Massachusetts Avenue, NW
Washington, DC 20036
Tel: (202) 833-4567

DEFENDANTS

- (1) Linde AG
Address: Klosterhofstrasse 1, 80331 Munich, PO Box 4020
- (2) Linde Engineering North America, Inc ("LENA")
Address: 6100 South Yale Ave Suite 1200 Tulsa OK 74136

FOR THE EASTERN DISTRICT OF PENNSYLVANIA — DESIGNATION FORM to be used by counsel to indicate the category of the case for the purpose of assignment to appropriate calendar.

Address of Plaintiff: 16190 East 590 Road, Inola, OK 74036

Address of Defendant: Linde AG; Klosterhofstrasse 1, 80331 Munich PO Box 4020; Linde Engineering North America, Inc.; 6100 South Yale Ave. Suite 1200, Tulsa, OK 74136

Place of Accident, Incident or Transaction: Including but not limited to State of Pennsylvania
(Use Reverse Side For Additional Space)

Does this civil action involve a nongovernmental corporate party with any parent corporation and any publicly held corporation owning 10% or more of its stock?
(Attach two copies of the Disclosure Statement Form in accordance with Fed.R.Civ.P. 7.1(a)) Yes ☐ No ☒

Does this case involve multidistrict litigation possibilities? Yes ☐ No ☒

RELATED CASE, IF ANY:

Case Number: _____ Judge _____ Date Terminated: _____

Civil cases are deemed related when yes is answered to any of the following questions:

1. Is this case related to property included in an earlier numbered suit pending or within one year previously terminated action in this court?
Yes ☐ No ☒
2. Does this case involve the same issue of fact or grow out of the same transaction as a prior suit pending or within one year previously terminated action in this court?
Yes ☐ No ☒
3. Does this case involve the validity or infringement of a patent already in suit or any earlier numbered case pending or within one year previously terminated action in this court?
Yes ☐ No ☒
4. Is this case a second or successive habeas corpus, social security appeal, or pro se civil rights case filed by the same individual?
Yes ☐ No ☒

CIVIL: (Place ☒ in ONE CATEGORY ONLY)

A. Federal Question Cases:

1. ☐ Indemnity Contract, Marine Contract, and All Other Contracts
2. ☐ FELA
3. ☐ Jones Act-Personal Injury
4. ☐ Antitrust
5. ☐ Patent
6. ☐ Labor-Management Relations
7. ☐ Civil Rights
8. ☐ Habeas Corpus
9. ☐ Securities Act(s) Cases
10. ☐ Social Security Review Cases
11. ☒ All other Federal Question Cases

(Please specify) Civil False Claims Act

B. Diversity Jurisdiction Cases:

1. ☐ Insurance Contract and Other Contracts
2. ☐ Airplane Personal Injury
3. ☐ Assault, Defamation
4. ☐ Marine Personal Injury
5. ☐ Motor Vehicle Personal Injury
6. ☐ Other Personal Injury (Please specify)
7. ☐ Products Liability
8. ☐ Products Liability — Asbestos
9. ☐ All other Diversity Cases

(Please specify) _____

ARBITRATION CERTIFICATION

(Check Appropriate Category)

I, Brian P. Kenney, Esquire, counsel of record do hereby certify:

- ☐ Pursuant to Local Civil Rule 53.2, Section 3(c)(2), that to the best of my knowledge and belief, the damages recoverable in this civil action case exceed the sum of \$150,000.00 exclusive of interest and costs;
- ☐ Relief other than monetary damages is sought.

DATE: March 7, 2017

B.P. Kenney
Attorney-at-Law

32944

Attorney I.D.#

NOTE: A trial de novo will be a trial by jury only if there has been compliance with F.R.C.P. 38.

I certify that, to my knowledge, the within case is not related to any case now pending or within one year previously terminated action in this court except as noted above.

DATE: March 7, 2017

B.P. Kenney
Attorney-at-Law

32944

Attorney I.D.#

FOR THE EASTERN DISTRICT OF PENNSYLVANIA — DESIGNATION FORM to be used by counsel to indicate the category of the case for the purpose of assignment to appropriate calendar.

Address of Plaintiff: 16190 East 590 Road, Inola, OK 74036

Address of Defendant: Linde AG; Klosterhofstrasse 1, 80331 Munich PO Box 4020; Linde Engineering North America, Inc.; 6100 South Yale Ave. Suite 1200, Tulsa, OK 74136

Place of Accident, Incident or Transaction: Including but not limited to State of Pennsylvania
(Use Reverse Side For Additional Space)

Does this civil action involve a nongovernmental corporate party with any parent corporation and any publicly held corporation owning 10% or more of its stock?

(Attach two copies of the Disclosure Statement Form in accordance with Fed.R.Civ.P. 7.1(a))

Yes ☐ No ☒

Does this case involve multidistrict litigation possibilities?

Yes ☐ No ☒

RELATED CASE, IF ANY:

Case Number: _____ Judge _____ Date Terminated: _____

Civil cases are deemed related when yes is answered to any of the following questions:

1. Is this case related to property included in an earlier numbered suit pending or within one year previously terminated action in this court?

Yes ☐ No ☒

2. Does this case involve the same issue of fact or grow out of the same transaction as a prior suit pending or within one year previously terminated action in this court?

Yes ☐ No ☒

3. Does this case involve the validity or infringement of a patent already in suit or any earlier numbered case pending or within one year previously terminated action in this court?

Yes ☐ No ☒

4. Is this case a second or successive habeas corpus, social security appeal, or pro se civil rights case filed by the same individual?

Yes ☐ No ☒

CIVIL: (Place ☒ in ONE CATEGORY ONLY)

A. Federal Question Cases:

1. ☐ Indemnity Contract, Marine Contract, and All Other Contracts

2. ☐ FELA

3. ☐ Jones Act-Personal Injury

4. ☐ Antitrust

5. ☐ Patent

6. ☐ Labor-Management Relations

7. ☐ Civil Rights

8. ☐ Habeas Corpus

9. ☐ Securities Act(s) Cases

10. ☐ Social Security Review Cases

11. ☒ All other Federal Question Cases

(Please specify) Civil False Claims Act

B. Diversity Jurisdiction Cases:

1. ☐ Insurance Contract and Other Contracts

2. ☐ Airplane Personal Injury

3. ☐ Assault, Defamation

4. ☐ Marine Personal Injury

5. ☐ Motor Vehicle Personal Injury

6. ☐ Other Personal Injury (Please specify)

7. ☐ Products Liability

8. ☐ Products Liability — Asbestos

9. ☐ All other Diversity Cases

(Please specify) _____

ARBITRATION CERTIFICATION

(Check Appropriate Category)

I, Brian P. Kenney, Esquire, counsel of record do hereby certify:

☐ Pursuant to Local Civil Rule 53.2, Section 3(c)(2), that to the best of my knowledge and belief, the damages recoverable in this civil action case exceed the sum of \$150,000.00 exclusive of interest and costs;

☐ Relief other than monetary damages is sought.

DATE: March 7, 2017

B. P. Kenney
Attorney-at-Law

32944

Attorney I.D.#

NOTE: A trial de novo will be a trial by jury only if there has been compliance with F.R.C.P. 38.

I certify that, to my knowledge, the within case is not related to any case now pending or within one year previously terminated action in this court except as noted above.

DATE: March 7, 2017

B. P. Kenney
Attorney-at-Law

32944

Attorney I.D.#

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

CASE MANAGEMENT TRACK DESIGNATION FORM

UNITED STATES, ex rel. CRYSTAL JOHNSON	:	CIVIL ACTION
	:	
v.	:	
	:	
LINDE AG and LINDE ENGINEERING NORTH AMERICA, INC.	:	NO.

In accordance with the Civil Justice Expense and Delay Reduction Plan of this court, counsel for plaintiff shall complete a Case Management Track Designation Form in all civil cases at the time of filing the complaint and serve a copy on all defendants. (See § 1:03 of the plan set forth on the reverse side of this form.) In the event that a defendant does not agree with the plaintiff regarding said designation, that defendant shall, with its first appearance, submit to the clerk of court and serve on the plaintiff and all other parties, a Case Management Track Designation Form specifying the track to which that defendant believes the case should be assigned.

SELECT ONE OF THE FOLLOWING CASE MANAGEMENT TRACKS:

- (a) Habeas Corpus – Cases brought under 28 U.S.C. § 2241 through § 2255. ()
- (b) Social Security – Cases requesting review of a decision of the Secretary of Health and Human Services denying plaintiff Social Security Benefits. ()
- (c) Arbitration – Cases required to be designated for arbitration under Local Civil Rule 53.2. ()
- (d) Asbestos – Cases involving claims for personal injury or property damage from exposure to asbestos. ()
- (e) Special Management – Cases that do not fall into tracks (a) through (d) that are commonly referred to as complex and that need special or intense management by the court. (See reverse side of this form for a detailed explanation of special management cases.) ()
- (f) Standard Management – Cases that do not fall into any one of the other tracks. (X)

<u>03/07/2017</u>	<u>Brian P. Kenney, Esquire</u>	<u>Plaintiff/Relator, Crystal Johnson</u>
Date	Attorney-at-law	Attorney for
<u>(215) 367-4333</u>	<u>(215) 367-4335</u>	<u>bkenney@kenneymccafferty.com</u>
Telephone	FAX Number	E-Mail Address

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

[UNDER SEAL],

Plaintiffs,

v.

[UNDER SEAL],

Defendants.

Case No:

COMPLAINT

**FILED IN CAMERA AND UNDER SEAL
PURSUANT TO 31 U.S.C. §3730(b)(2)**

DOCUMENT TO BE KEPT UNDER SEAL

DO NOT ENTER INTO PACER

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES, *ex rel.* CRYSTAL
JOHNSON,

Plaintiff,

v.

LINDE AG and LINDE ENGINEERING
NORTH AMERICA INC.,

Defendants.

Case No:

COMPLAINT

**FILED IN CAMERA AND UNDER
SEAL PURSUANT TO 31 U.S.C. §
3730(b)(2)**

JURY TRIAL DEMANDED

Plaintiff-Relator Crystal Johnson, through her attorneys, on behalf of the United States of America (the “Government”), for her Complaint against Defendants Linde AG and Linde Engineering North America, Inc. (collectively, “Defendants”), alleges, based upon personal knowledge, relevant documents, and information and belief, as follows:

I. INTRODUCTION

1. This is an action to recover damages and civil penalties on behalf of the United States of America for Defendants’ violations of the federal False Claims Act, 31 U.S.C. § 3729, *et seq.* (the “FCA”).

2. Customs duties protect United States jobs, among other things, by ensuring that American manufacturers can compete on a fair basis with foreign manufacturers. This case involves Defendants’ use of falsified invoices and false statements on United States Customs and Border Protection (“CBP”) declarations to reduce or to avoid the payment of customs duties, including antidumping or countervailing duties (collectively, “AD/CV duties”). Defendants’ systemic fraud has resulted in their underpayment of customs duties, including AD/CV duties, by millions of dollars.

3. In some instances, moreover, Defendants' fraud has directly resulted in the loss of American manufacturing opportunities. As Defendants' own records acknowledge, Defendants' ability to evade tariffs and AD/CV duties has enabled them to purchase products from foreign manufacturers when, if forced to pay the appropriate duties, it would be more cost-effective to procure those products from United States manufacturers.

4. Defendants improperly avoid customs duties in two ways. First, Defendants frequently falsify the description of imported goods so that they can claim improperly low tariff rates and avoid payment of AD/CV duties. For example, as detailed below, Defendants submitted CBP declarations describing Chinese stainless steel pipe products (which are subject to a high tariff and a substantial AD/CV duty) as carbon-steel products (which are subject to a lower tariff and no AD/CV duty), thus avoiding millions of dollars in duties. Similarly, Defendants' employees have admitted to describing unassembled tank components as assembled tanks on CBP declarations in order to avoid the higher duties on unassembled components. Second, Defendants systematically omit "assists"—work or materials that add value to the invoice price of an imported good—from their CBP declarations, even though the law clearly requires the inclusion of such matters. The omission of assists from Defendants' CBP declarations results in the understatement of the value of the imported goods and the underpayment of customs duties.

5. Relator seeks to redress two harms with this action. First, she seeks to recover damages and civil penalties on behalf of the United States for Defendants' underpayment of customs duties, including AD/CV duties. Second, she hopes to end Defendants' practice of unfairly favoring foreign suppliers over American manufacturers and American workers through the circumvention of customs duties.

II. PARTIES

6. Defendant Linde AG ("Linde") is a German multinational chemical company and

is among the world's largest industrial gas companies. Linde performs much of its work overseas. Its India branch has over 1,000 engineers and provides most of the engineering work for Linde projects.

7. Defendant Linde Engineering North America ("LENA") is a wholly-owned subsidiary of Linde. Prior to 2016, LENA was based in Blue Bell, Pennsylvania, and conducted all global procurement through its Global Procurement Center of America. Following a corporate reorganization in 2016, LENA became the umbrella organization for all of Linde's Engineering Division in the United States. Its principal places of business are in Tulsa, Oklahoma and Houston, Texas. The Global Procurement Center of America moved to Tulsa following reorganization. Selas Linde North America ("SENA") is a division of LENA. It was created as part of the 2016 reorganization and is headquartered in Blue Bell, Pennsylvania.

8. *Qui Tam* Plaintiff/Relator Crystal Johnson ("Relator") is a resident of Oklahoma. She is a former employee of LENA's Tulsa office. She worked for Linde for ten years, originally as a Logistics Coordinator for LENA's predecessor, Linde Process Plants, Inc. She was promoted in 2013 to Strategic Logistics Manager, and in 2014 to Manager of Fabrication Procurement & Logistics. In or around January 2016, as part of the restructuring of Linde's global operations, Relator was promoted to Manager of Purchasing and Logistics for the Global Procurement Center of America at LENA's Tulsa office. Relator resigned from her position at LENA in January 2017.

III. JURISDICTION AND VENUE

9. This Court has jurisdiction over the subject matter of this action pursuant to 28 U.S.C. § 1331 and 31 U.S.C. § 3732, the latter of which specifically confers jurisdiction on this Court for actions brought pursuant to 31 U.S.C. §§ 3729 and 3730.

10. This Court has personal jurisdiction over Defendants pursuant to 31 U.S.C. § 3732(a) because that section authorizes nationwide service of process and because Defendants

have minimum contacts with the United States. Moreover, Defendants can be found in and transact business in the Eastern District of Pennsylvania.

11. Venue is proper in the Eastern District of Pennsylvania pursuant to 28 U.S.C. § 1391(b), 28 U.S.C. § 1395(a), and 31 U.S.C. § 3732(a) because the Defendants can be found in, and/or transact or have transacted business in, this District. At all times relevant to this Complaint, Defendants regularly conducted, and continue to conduct, substantial business within this District, and/or maintain employees and offices in this district. Defendant LENA's principal place of business was in this District prior to 2016, its SLENA division continues to be based in this District, and many of the acts described in this Complaint occurred in this District.

IV. APPLICABLE LAW

A. The False Claims Act

12. Congress originally enacted the FCA during the Civil War and substantially amended the Act in 1986—and, again, in 2009 and 2010—to enhance the ability of the United States to recover losses sustained as a result of fraud against it. Congress amended the FCA after finding that fraud in federal programs was pervasive and that the statute, which Congress characterized as the primary tool for combating fraud against the government, needed modernization. Congress amended the FCA to create incentives for individuals with knowledge of fraud against the government to disclose the information without fear of reprisals or government inaction, and to encourage the private bar to commit legal resources to prosecuting fraud on the government's behalf.

13. The FCA prohibits, among other things, knowingly making, using, or causing to be made or used any false record or statement material to an obligation to pay or transmit money or property to the Government, or knowingly concealing or knowingly and improperly avoiding or decreasing an obligation to pay or transmit money or property to the Government. 31 U.S.C. § 3729(a)(1)(G). Any person who violates the FCA is liable for a civil penalty for each

violation, plus three times the amount of the damages sustained by the United States. 31 U.S.C. § 3729(a)(1).

14. For purposes of the FCA, a person “knows” a claim or statement is false if that person: “(i) has actual knowledge of [the falsity of] the information; (ii) acts in deliberate ignorance of the truth or falsity of the information; or (iii) acts in reckless disregard of the truth or falsity of the information.” 31 U.S.C. § 3729(b)(1). The FCA does not require proof that a defendant specifically intended to commit fraud. *Id.*

15. Any person with information about an FCA violation may act as a relator, may bring a *qui tam* action on behalf of the United States, and may share in any recovery. The FCA requires that the *qui tam* complaint be filed under seal for a minimum of 60 days (without service on the defendant during that time) to allow the government time to conduct its own investigation and to determine whether to join the suit.

B. Payment of Customs Duties

16. CBP monitors and enforces U.S. trade laws and regulations concerning importation of foreign goods. One of CBP’s responsibilities is the collection of customs and AD/CV duties owed on imported goods.

17. “Entry” refers to the receipt of foreign goods into a United States port. Generally, shippers must formally enter the goods within 24 hours of arrival at the port of entry. 19 U.S.C. § 1434. At or about the time of entry of foreign goods, importers or their agents (collectively and alternatively, “importers”) must file certain documents with CBP that allow CBP to assess the customs duties due on the merchandise and “determine whether any other applicable requirement of law ... is met.” 19 U.S.C. § 1484(a)(1)(B); *see also* 19 U.S.C. § 1481. These documents include CBP Form 7501 or its electronic equivalent, which is an entry summary that declares the merchandise’s country of origin, value, tariff classification, and the importer’s estimate of the correct amount of duties, fees, and other charges that it must pay. *See, e.g.,* CBP

Form 7501, attached as Exhibit A; *see also* 19 C.F.R. §§ 142.11; 141.19(a), 141.86(a), 142.6(a). Importers also must file a commercial invoice. *See, e.g.*, 19 C.F.R. § 141.81, 141.86(a), 142.3(a), 142.6(a).

18. Strict regulatory requirements apply to the customs invoice. The invoice must include, among other requirements:

- “a detailed description of the merchandise”;
- “the purchase price of each item in the currency of purchase”;
- “the value for each item”;
- “the country of origin of the merchandise”; and
- “all goods or services furnished for the production of the merchandise (e.g., assists such as dies, molds, tools, engineering work) not included in the invoice price.”

19 C.F.R. § 141.86. An “assist” is any:

- “Materials, components, parts, or similar items incorporated in the imported merchandise”;
- “Tools, dies, molds and similar items used in the production of the imported merchandise”;
- “Merchandise consumed in the production of the imported merchandise”; or
- “Engineering, development, artwork, design work, and plans and sketches that are undertaken elsewhere than in the United States and are necessary for the production of the imported merchandise.”

19 U.S.C. § 1401(a)(h). Importers must disclose assists to enable CBP to estimate the true value of foreign goods. For example, a foreign vendor may agree to fabricate a piece of equipment for \$1,000 for a U.S.-based importer, with the understanding that the importer’s Indian affiliate will provide \$250 worth of engineering work on the project and the importer’s German affiliate will arrange to ship \$500 worth of raw materials to the vendor for use in the fabrication. The value of

the imported goods is the sum of the vendor's manufacturing invoice price, the value of the engineering assist, and the value of the raw materials assist, or \$1,750.

19. Furthermore, "[w]henever the classification or appraisalment of merchandise depends on the component materials, the invoice shall set forth a breakdown giving the value, weight, or other necessary measurement of each component material in sufficient detail to determine the correct duties." 19 C.F.R. § 141.87.

20. Additional requirements apply to certain specified imports. *See* 19 C.F.R. § 141.89. For example, invoices for shipments containing "[a]luminum and [certain] alloys of aluminum classifiable" under certain Harmonized Tariff System codes must have a "[s]tatement of the percentages by weight of any metallic element contained in the article." *Id.* Regulations specify additional requirements on a variety of goods.

21. All invoices must also contain "[t]he appropriate eight-digit subheading from the Harmonized Tariff Schedule of the United States" for each item being imported. 19 C.F.R. § 142.6; *see also* 19 U.S.C. § 1202; 19 C.F.R. §§ 141.90; 152.11.

22. Imported merchandise is classified using Harmonized System ("HS") or Harmonized Tariff Schedule ("HTS") codes. Codes are extremely detailed, comprising up to ten digits, with each successive pair of digits containing more specific information. The first four digits are "headings," the next four digits are "subheadings," and the final two digits are "statistical suffixes." For example, an HTS code whose first two digits are 76 refers to aluminum products. Code 7601 is the heading for unwrought aluminum. Code 7601.20 refers to unwrought aluminum alloys. Code 7601.20.90 refers to unwrought aluminum alloys that are not of coils smaller than 9.5mm and that do not contain 25 percent or more silicon, by weight. Code 7601.20.9060 refers to aluminum meeting the requirements of Code 7601.20.90, with the additional requirement that it contain 0.03 percent or more lead, by weight. There are over 17,000 unique HTS codes.

23. Each HTS code has up to three rates of duty: a “general” rate, a “special” rate, and a third rate for imports from certain disfavored nations. General rates are the default duty for countries with which the United States has normal trade relations. *See* HTSA Basic Edition 2017 General Notes; General Rules of Interpretation; General Statistical Notes at 3, *available at* <https://hts.usitc.gov/view/General%20Notes?release=basic2017corrections>. Special rates apply to certain imports from countries “properly classified under a provision for which a special rate is indicated and for which all the legal requirements for eligibility for such program or programs have been met.” *Id.* Special rates usually reflect preferential treatment of certain goods under free trade agreements. Rates from disfavored nations are much higher than either the general or special rate. As of 2017, only products from Cuba and North Korea are subject to this higher rate unless otherwise required by the President of the United States. *Id.* at 7.

24. In addition to the regular duties assessed on many goods, certain classes of foreign goods are subject to AD/CV duties. AD/CV duties can be much greater than other duties. AD/CV duties apply to merchandise if the Secretary of Commerce determines that (a) the merchandise “is being, or is likely to be, sold in the United States at less than its fair value,” or that “the government of a country or any public entity within the territory of a country is providing, directly or indirectly, a countervailable subsidy with respect to [its] manufacture, production, or export”; and (b) the United States International Trade Commission determines that a United States industry is “materially injured, or is threatened with injury, or the establishment of an industry in the United States is materially retarded by reason of sales (or the likelihood of sales) of that merchandise for importation.” 19 U.S.C. §§ 1671, 1673. The Department of Commerce maintains a list, by country of origin, of items subject to AD/CV duties. The list contains a detailed description of the items and reference to their HTS subheadings. Importers must indicate on the entry forms describing the imported goods whether any of the merchandise is subject to AD/CV duties. *See* 19 C.F.R. § 141.90.

25. Importers generally must deposit estimated duties, including import tariffs and AD/CV duties, with CBP at the time of entry. 19 U.S.C. § 1505(a); 19 C.F.R. §§ 141.101, 141.103.

26. The importer or its agent must also affirm on CBP Form 7501 that “the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities . . . and are true and correct . . .” CBP Form 7501; *see also* 19 U.S.C. § 1485 (importers must also file a declaration under oath stating that the prices and “all other statements in the invoice or other documents filed with the entry, or the entry itself, are true and correct.”); 19 C.F.R. § 141.19.

27. Importers generally must maintain entry records for five years. 19 C.F.R. § 163.4(a).

V. FACTUAL ALLEGATIONS

28. Linde is a German-based conglomerate focusing on engineering and the supply of industrial, process, and specialty gases. Prior to 2016, Linde’s Engineering Division in the United States included two subsidiaries relevant to this action: LENA, based in Blue Bell, Pennsylvania, and Linde Process Plants, based in Tulsa, Oklahoma. LENA’s Global Procurement Center of America operated out of Blue Bell and handled all global procurement that involved the United States, other than some projects for Linde Process Plants, which that entity handled itself. LENA’s Global Procurement Center of America operated in cooperation with Linde’s German headquarters, which also handled all international projects not related to the United States (except as described below).

29. Following a corporate reorganization in 2016, LENA became the umbrella organization for all of Linde’s Engineering Division operations in North America and relocated to Tulsa and Houston, Texas. Linde Process Plants ceased to exist as a separate entity. The Global Procurement Center of America moved to Tulsa, and most procurement responsibilities

moved there as well. LENA created a division, SLENA, which operated out of the Blue Bell location and retained procurement responsibilities for furnace projects in the United States.

30. LENA also operates a facility in Catoosa, Oklahoma, where LENA fabricates, among other things, structures and modules for the plants that Defendants contract to build.

31. When importing goods, LENA contracts with a freight forwarder to act as an agent on LENA's behalf. At all times LENA either approved or directed its agent freight forwarders' actions with respect to customs invoices and CBP entry forms.

32. Prior to the 2016 reorganization, Simon Kassas was the head of LENA's Global Procurement Center of America, then based in Blue Bell, Pennsylvania. In that role Mr. Kassas oversaw most procurement issues, including customs paperwork for U.S.-based projects, aided by Jae Yoo. After the reorganization, Mr. Kassas became the Vice President of Procurement for SLENA. Mr. Kassas left SLENA as of January 11, 2017. Mr. Yoo still works for SLENA.

33. Throughout most of 2016 until her resignation from LENA in January 2017, Relator was LENA's Manager of Purchasing and Logistics in Tulsa. In the course of her new duties in 2016, Relator noticed that Defendants had frequently submitted CBP paperwork, including Form 7501 Entry Summaries and customs invoices, with false or incomplete descriptions of the goods being imported and of the value of those goods. Relator discovered that in most instances these incorrect codes were knowingly submitted in order to reduce Defendants' customs and AD/CV duties.

34. In recent years, LENA has changed rapidly from a company employing principally American manufacturing to one relying heavily on foreign manufacturing. According to a September 2016 LENA customs training session, in each of 2011 and 2012, LENA's predecessor, Linde Process Plants, imported less than \$750,000 in foreign merchandise. Those imports increased to more than \$39 million in 2013, \$78 million in 2014, and \$268 million in 2015, before dropping to more than \$42 million for January through September 2016, still

dozens of times the entity's average annual imports before 2013.

35. Despite the rapid increase in LENA's import activity, LENA pays relatively little in import duties. According to a presentation during LENA's September 2016 customs training, average import duties for comparable companies are around 2% of the total value of the goods imported, but LENA historically has paid less than 1%. As set forth below, that is because Defendants make false statements in forms filed with CBP in order to avoid paying import duties.

36. Defendants do so in two ways. First, they knowingly submit invoices and entry summaries to CBP that contain false identification of the goods being imported, enabling Defendants to pay duties at a lower rate than they would if they accurately described the goods at issue. Second, Defendants omit "assists" from their CBP paperwork, thereby falsely understating the cost of the goods imported and enabling the underpayment of tariffs. Both types of misconduct are described in greater detail below.

A. Defendants Used Incorrect HTS Codes on CBP Submissions to Falsely Describe Imported Goods and Avoid or Reduce Import Duties

37. When an importer brings foreign merchandise into the United States, it must prepare an Entry Summary on CBP Form 7501 providing the information and supporting documentation, including a customs invoice, necessary to enable CBP to assess duties and collect statistics. *See* 19 C.F.R. §§ 142.11; 141.19(a), 141.86(a), 142.6(a).

38. Attached as Exhibit A is an example of an Entry Summary for a shipment of merchandise to SLENA for use in a project in Monaca, PA. The top portion of the form contains basic information about the shipment, including the summary date, entry date, shipper, mode of transport, and importer—in this case LENA (see Boxes 23 and 26).

39. The form also contains spaces for a description of each separate item of merchandise in the shipment, and, for each item, the item's exact HTS Code, the quantity of that

item, the value of the item and, based on the HTS Code entered, the duty rate and amount of duty. Exhibit A, Boxes 27-34. If the shipment contains separate items corresponding to more than one HTS code, the form must separately describe each.

40. For example, Exhibit A describes two separate types of merchandise: Line 001 of the form purportedly refers to 104,310 kg of stainless steel tubes corresponding to HTS Code 7304.41.6045. The first number, “7304” is the HTS heading corresponding to “tubes, pipes and hollow profiles, seamless, of iron (other than cast iron or steel).” The second number, “41,” refers to “cold-drawn or cold-rolled (cold-reduced)” steel. The first two digits of the third number, “60,” are an “other” designation meaning that the merchandise is not “of an external diameter of less than 19 mm,” and the last two digits of the third number, “45,” are another “other” designation meaning that the merchandise is not made of “high-nickel alloy steel” and is not “suitable for use in boilers, superheaters, heat exchangers, condensers, refining furnaces and feedwater heaters.” *See* HTS (2017 HTSA Basic Edition), § 7304.41.6045. Line 002 of the form purportedly describes merchandise corresponding to HTS code 7307.29.0090, or “tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel,” not made of “nonmalleable cast iron,” and not comprising “ductile fittings,” “flanges,” “threaded elbows, bends, and sleeves,” or “butt welding fittings.” *See* HTS (2017 HTSA Basic Edition), § 7307.29.0090.

41. Based upon the HTS codes, quantities, values, and duties entered, the form calculates a total entered value of the merchandise described and a total duty payable to CBP. Exhibit A, Boxes 35, 37-40. The importer of record or its authorized agent must certify the accuracy of the information in the form. *Id.*, Box 36.

42. Defendants frequently and knowingly choose to enter incorrect HTS codes on their customs forms to lower the duties owed and to avoid AD/CV duties, in violation of the False Claims Act. Several examples follow, but these examples are not exhaustive.

1. Defendants' False Description of Merchandise for Use in the Rock Springs Project

43. In 2014, LENA contracted with J.R. Simplot Company to build an ammonia plant in Rock Springs, Wyoming. LENA's Global Procurement Center of America, at that time based in Blue Bell, Pennsylvania, was principally responsible for procurement and customs for Defendants' United States operations, including LENA's Rock Springs project.

44. As part of the Rock Springs project, LENA had to source stainless steel pipes and pipe fittings. The procurement team for the Global Procurement Center of America, then based in Blue Bell, first looked domestically and internally, and LENA's Catoosa fabrication facility quoted a price for the pipes. Defendants also solicited a bid for the pipes and fittings from Yanda, a Chinese vendor. Yanda quoted a significantly lower invoice price than that quoted by LENA's Catoosa facility.

45. Despite the difference in bids between Yanda and LENA's Catoosa facility, the total cost for Defendants to import these stainless steel pipes and pipe fittings from China—including shipping costs, duties, and AD/CV duties—was only lower than the total cost to fabricate the merchandise in LENA's Catoosa facility if Defendants could reduce the import duties on the products, including the substantial AD/CV duty, to less than what Defendants would owe if they accurately described the materials on their customs forms. Accordingly, to take advantage of the Chinese vendor's low invoice price, Simon Kassas, head of LENA's Global Procurement Center of America, and Jae Yoo, a Logistics Coordinator in Blue Bell, Pennsylvania, decided to falsify Defendants' CBP paperwork.

46. Between September 28, 2015 and March 17, 2016, LENA and, after January 2016, SLENA, "entered"—*i.e.*, imported from abroad—sixteen shipping containers with the stainless steel pipes and pipe fittings it had ordered from Yanda. Each shipment was accompanied by separate CBP paperwork, including a separate CBP Form 7501 and a separate

customs invoice. Mr. Yoo, with Mr. Kassas's approval, filled out customs paperwork for all shipments before the 2016 reorganization. At some point after the January 2016 corporate reorganization, Linde personnel in Germany assumed responsibility for filling out the customs paperwork for the Rock Springs projects, but they continued to use the false codes Mr. Yoo and Mr. Kassas had adopted earlier.

47. Although there were variations among those sixteen shipments in the lengths or shapes of the pipe, every item in each container was a stainless steel pipe or pipe fitting. Defendants knew that the pipes were made of stainless steel, and therefore should have designated them with the appropriate HTS subheadings and statistical suffixes for stainless steel pipes. Despite that knowledge, Mr. Yoo, with Mr. Kassas's knowledge and approval, and later individuals at Linde in Germany, inserted the HTS code for carbon steel piping on Defendants' CBP forms entering the products. By changing the HTS code, Defendants dramatically reduced the cost to import these items by avoiding AD/CV duties applicable to stainless steel from China.

48. On or about February 24, 2016 SLENA submitted entry paperwork for one of the shipments for the Rock Springs project, designated internally as PD187, when it arrived at the Port of Los Angeles. Shortly thereafter, CBP inspected PD187. Upon visual inspection of the contents of the container, CBP determined that Defendants' entry paperwork for the PD187 shipment was incorrect, and that the pipes and fittings in the shipment were made from stainless steel, not carbon steel. It sent a notice to SLENA seeking SLENA's position and stating that the container would be impounded until resolution. SLENA did not respond to the notice.

49. CBP sent a second notice to SLENA seeking SLENA's position concerning the PD187 shipment and again stating that the container would be impounded until resolution. SLENA again failed to respond to the notice.

50. In or around May 2016, CBP send a third communication to SLENA concerning the impounded shipping container. CBP assessed approximately \$460,000 in duties, including

AD/CV duties, and informed SLENA that Defendants could obtain the release of the container upon payment of those duties. It was only upon receipt of this third notice that executives of Linde in Germany and of LENA in Tulsa became aware that CBP had caught Defendants' misstatements on the entry form for the PD187 shipment. After receipt of this third notice, Defendants prepared revised paperwork for the PD187 shipment—this time, correctly describing its contents as stainless-steel pipe and fittings subject to AD/CV duties—and are in the process of negotiating payment to CBP for the shipment's release.

51. As Defendants are aware, however, they successfully imported fifteen other very similar shipments of stainless steel pipes and fittings for the Rock Springs project using CBP submissions containing the same misrepresentation as the one CBP caught on shipment PD187. Defendants' CBP paperwork for these fifteen shipments, including the Form 7501 Entry Summaries, falsely represented that the pipes and fittings imported in each shipment were made from carbon steel instead of stainless steel. Accordingly, if Defendants had not falsely described the merchandise in each of those fifteen shipments, they would have been subject to AD/CV duties at the same rate as the PD187 shipment.

52. As a result of their intentional misrepresentations on CBP Form 7501 Entry Summaries and in customs invoices, therefore, Defendants have underpaid duties, including AD/CV duties, of almost \$7 million in addition to the \$460,000 in duties that CBP assessed on the PD187 shipment.

53. Despite the fact that they are aware that the descriptions of all sixteen Rock Springs project shipments are false for identical reasons, Defendants have not informed CBP of the misrepresentation on the forms for the fifteen shipments from the Rock Springs project other than PD187. Although Defendants have informed CBP of their intent to make disclosures of additional misrepresentations at some time in the future, Defendants do not intend to fully disclose to CBP the errors on the other fifteen shipments of stainless steel pipes and pipe fittings

for use in the Rock Springs project.

54. The customs paperwork for all sixteen shipments of stainless steel pipes and pipe fittings for use in the Rock Springs project also contained representations that were false for the additional reasons set forth in Section V.B below.

2. Defendants' False Description of Goods on CBP Forms Relating to its Monaca Project

55. In 2014, Shell awarded Linde AG a contract for ethane crackers in Monaca, Pennsylvania. As part of that project, SLENA imported numerous items, including:

- stainless steel pipe corresponding to HTS code 7304.41.6045, which is not subject to any duty;
- stainless steel pipe with nipple fittings corresponding to HTS code 7307.29.0090, which is subject to a 5% duty;
- stainless steel pipes with elbow joints corresponding to HTS code 7307.22.5000, which is subject to a 6.2% duty; and
- stainless steel pipes with flanges corresponding to HTS code 7307.21.5000, which is subject to a 5.6% duty.

56. SLENA entered those goods in two shipments from China-based Jiangsu Wujin Stainless Steel Pipe Group Co., Ltd. under LENA's importer number. *See* Exhibits A – D.

57. For the first shipment, which SLENA entered (under LENA's importer number) on August 30, 2016, SLENA submitted a Form 7501 to CBP on September 13, 2016. *See* Exhibit C. SLENA included only two HTS codes on its CBP Form 7501—7304.41.6045, which corresponds to “tubes, pipes and hollow profiles, seamless, of iron or steel, cold-drawn or cold-rolled (cold-reduced), not of an external diameter of less than 19mm, other,” for which importers need not pay any duty, and 7307.29.0090, corresponding to “tube or pipe fittings of iron or steel, other, other,” for which importers must pay a 5% duty. Based on those classifications,

defendants paid \$9,244.20 in duties. Defendants indicated on that form that the total value of the shipment was \$459,952.

58. On September 21, 2016, Jiangsu Wujin sent a detailed purchase order to LENA's office in Tulsa that contained information for each type of pipe that SLENA had ordered. *See* Exhibit E. Relator reviewed the information and determined that some of the goods in the shipment should have been identified with HTS code 7307.21.5000, corresponding to "tube or pipe fittings of iron or steel, flanges, other," which carries a 5.6% duty, and others should have been identified with HTS code 7307.22.5000, corresponding to "tube or pipe fittings of iron or steel, threaded elbows or bends," which carries a 6.2% duty. *See* Exhibit E at 6 – 36 (customs invoice modified by Relator to indicate proper HTS codes for goods entered with Exhibit C; Relator's notes with the correct HTS code and the applicable duty are printed next to the product description on each page). Instead, SLENA identified all of those items using HTS code 7307.29.0090 for "tube or pipe fittings of iron or steel, other, other," which carries a lower 5% duty. Thus SLENA reduced the amount LENA owed to the Government by misclassifying these items.

59. The second shipment from Jiangsu Wujin arrived on September 3, 2016 and SLENA submitted a Form 7501 or caused a Form 7501 to be submitted to CBP on September 16, 2016, also under LENA's importer number. *See* Exhibit A. SLENA again used only two HTS codes on its CBP Form 7501—7304.41.6045, for which importers need not pay any duty, and 7307.29.0090, for which importers must pay a 5% duty. Again, some of the items identified with HTS code 7307.29.0090 were bends, elbows, and flanges, which should have been identified with HTS codes 7307.21.5000 and 7207.22.5000. SLENA paid \$16,661.40 in customs duties, but if it had accurately described these products, it would have paid more.

3. Defendants' False Description of Goods Imported for its Patriot Project.

60. On August 13, 2014 LENA filed a CBP Form 7501 and customs invoice with CBP for a shipment it imported on August 2, 2014 for its Patriot Project near Houston, Texas. *See Exhibit F, Line 001.* On its CBP Form 7501, LENA indicated that it was importing a heat exchange unit with HTS code 8419.50.5000 (plant or laboratory machinery, heat exchange units, not brazed aluminum plate-fin heat exchangers), which carries no import duty. By inputting only a single HTS code, LENA effectively stated that it was importing a complete heat exchange unit. After studying the packing list, however, Relator noticed that the individual components of the product were separately listed and there was an entry for spare parts. *See Exhibit G.* Based on her review of the packing list, Relator believes that the entry form was improperly completed for at least two reasons. First, the item was likely shipped in pieces, and each piece should have been separately identified by its appropriate HTS code—which would, based on Relator's knowledge of customs duties, likely result in some duties applied to at least some of the components. Second, the spare parts should have been separately listed and would likely have been subject to import duties.

61. By misclassifying this shipment and/or failing to include all the items in the shipment LENA reduced its estimated duties to the Government.

4. Defendants' Admission of the Use of False Assertions in CBP Submissions that Components Were Shipped as Assembled Goods

62. In 2016, Linde LLC, the industrial gases division of LENA, began work on a project to build an air separation plant in Adel, Georgia, scheduled to be completed in 2019. As part of that project, Linde LLC needed to source large flat-bottom cryogenic tanks. LENA conducted the procurement on behalf of Linde LLC. LENA narrowed the procurement options to two companies, CryoSpain, a Spanish company, and CB&I, a U.S.-based company. Robert

Petras, Agency Product Manager at LENA, reached out in 2016 to CryoSpain to get quotes for the tanks. Mr. Petras also worked with Jose Fonseca, Head of Project Procurement Management at LENA's Houston office.

63. CryoSpain indicated, as part of its quotation, that it would ship the tanks as components and have them assembled on site in the United States. *See* Exhibit H at 21 (Robert Petras indicating the pieces would be “sent to the US to be assembled on site”). On September 23, 2016, Pierre Meurgey, CryoSpain's Export Manager, sent an email to Mr. Petras suggesting two alternatives for minimizing import duties on CryoSpain's tank components: either LENA could describe them as a single assembled tank (using HTS code 7311.00.90; Mr. Meurgey erroneously typed 7311.00.99, which is not a code in the HTS database), or it could identify the component tank plates using HTS code 7314.50 and could identify the remaining pipes and fittings using various different HTS codes. *Id.* at 4. According to Mr. Meurgey, this would enable LENA to claim a “0% customs fee” on the imported tank components.

64. Around the same time period, Rebecca Dykes, a LENA logistics coordinator who reported to Relator, told Relator that Mr. Fonseca told her that, as part of the sourcing evaluation, he was considering classifying the CryoSpain components as a completed tank, which would have resulted in a lower duty than truthfully classifying the goods as components.

65. In a September 23, 2016 email, Mr. Petras pressured LENA's logistics staff, including Relator and Ms. Dykes, to find a way to avoid import duties, noting in an email that “If the import duty issue goes away there could be significant savings using this vendor over CB&I,” the United States vendor. *Id.* at 4.

66. Nonetheless, as Ms. Dykes, after consultation with Relator, informed Mr. Petras in an email the same day, LENA could not adopt Mr. Meurgey's suggestions because they would result in false statements to CBP:

[T]he understanding is unless this is a completed tank shipping as a whole

it can not be classified under the 7311.00.90 classification. ... In addition to that the description he lists below is Stainless Steel and Carbon Plates, but the classification code he gave is for Expanded Metal. ... This will make a big difference to the US Customs whether it is subject to the [antidumping] and [countervailing duties] laws.

Id. at 3. In other words, LENA could not use either of the options that Mr. Meurgey had proposed for avoidance of customs duties.

67. In an October 7, 2016 email, Ms. Dykes told Relator that, despite Ms. Dykes's statement that LENA could not use the HTS codes suggested by CryoSpain, Mr. Fonseca continued to call LENA in an attempt to convince LENA's logistics staff to mischaracterize the tank components in order to claim lower import and AD/CV duties. See Exhibit I at 1. Ms. Dykes stated that Mr. Fonseca told her that "they have done this"—falsely describe tank components as completed tanks on CBP Form 7501 Entry Summaries—"on previous occasions with another supplier."

68. While Relator does not believe that Defendants mischaracterized any components from CryoSpain for the Adel project—in part because of a fear of heightened CBP scrutiny resulting from the inspection and impound of shipment PD187—the prior instance to which Mr. Fonseca referred in his call with Ms. Dykes involved false statements on Defendants' CBP Form 7015s and customs invoices to reduce or avoid payment of duties owed to the United States, in violation of the False Claims Act.

B. Defendants Consistently Misrepresented to CBP that their Imports Included No Assists and Failed to Include the Value of Assists in Reporting the Value of the Goods Imported on their CBP Submissions

69. Defendants also consistently failed to report, and continue to fail to report, the true cost of the materials they import, thus improperly reducing their customs duties.

70. Defendants frequently use Linde's foreign engineering team—including, commonly, Linde's engineers based in India or in its German headquarters—to design the materials that Defendants source from foreign vendors. Engineering services in India are a fraction of the cost of comparable services in the United States.

71. Similarly, Defendants often internally source raw materials or components from Linde's foreign affiliates, then ship those raw materials to foreign vendors for use in the manufacture of products to be imported into the United States.

72. As described above, those engineering services and materials, to the extent they are obtained from non-United States sources, must be disclosed on Defendants' customs invoices and CBP Form 7501s because they are foreign assists. 19 U.S.C. § 1401(a)(h); 19 C.F.R. § 141.86. Those foreign assists add value to the goods imported, but their value is not reflected in the price paid to the invoicing vendor for those goods.

73. Defendants, as a matter of practice, do not disclose the value of Linde's foreign engineering services or of materials sourced from Linde's foreign affiliates when preparing their CBP Form 7501s for imports into the United States. Because those assists are required to be disclosed and detailed on those forms, their omission is a false statement that there were no assists associated with the imported goods. Similarly, because the values disclosed on Defendants' CBP Form 7501s do not reflect the values of those assists, Defendants' CBP Form 7501s routinely understate the value of the goods imported. As a result, Defendants' failure to disclose assists provided for imported goods results in the routine underpayment of import duties to the United States.

74. For example, on November 29, 2016 in LENA's Tulsa office Relator spoke with Jose Fonseca, Head of Project Procurement Management, regarding SLENA's procurement practices for convection boxes. SLENA handles the procurement of convection boxes in the United States for all of Defendants' projects. Mr. Fonseca told Relator that, when procuring

convection boxes, SLENA (and, prior to the 2016 reorganization, LENA in Blue Bell) adhered to a practice of purchasing the raw material for convection boxes and shipping it to overseas vendors for manufacturing and assembly. Defendants then imported the completed convection boxes without including the value of foreign raw material assists on entry forms or customs invoices submitted to CBP.

75. Mr. Fonseca described a particular instance when SLENA procured stainless steel piping from China, had it shipped to an intermediary manufacturer in Korea for a process called “finning,” and then had the finned product shipped to another manufacturer in Taiwan for inclusion in a completed convection box. The box was ultimately imported into the United States, but Defendants did not include any of the raw materials or intermediate finned goods as assists. This reduced the total value of the product indicated on Defendants’ entry forms and in turn reduced the customs duties paid to the United States.

76. Similarly, in 2014 Defendants secured a contract with Lima Refining Company in Lima, Ohio. As part of that project, LENA contracted with L.P. SPA, an Italian manufacturer, to build a convection box. Linde’s German office issued a €783,000 purchase order to L.P. SPA on behalf of LENA on April 17, 2015 for manufacturing the box in Italy and shipping it to the United States. *See Exhibit J at 1.*

77. That value, however, does not reflect the assists that Defendants provided to L.P. SPA. Based on the conversation with Mr. Fonseca described above, Relator understands that LENA engaged in its regular practice of procuring raw materials, including from foreign sources, and having them shipped to the vendor for use in the final product. Relator also believes that a substantial amount of the engineering work for this convection box was performed by Linde’s India subsidiary and German headquarters.

78. The foreign materials and engineering used in the manufacture of this convection box were assists that Defendants were required to disclose to CBP when importing the

convection box. Defendants were required to add the value of these assists to the manufacturing price of the box to calculate the total value of the imported goods, and in turn to calculate the total duties owed. Defendants failed to disclose any assists on either their Form 7501 or their customs invoice for the convection box for the Lima project. *See* Exhibits K, Exhibit L.¹ By doing so, Defendants falsely asserted that there were no assists involved in the manufacture of the box. Defendants thus reduced the amount claimed on their entry form and invoice and in turn reduced the duties owed to the United States.

79. The instances described in Paragraphs 74 through 78 are merely representative examples of Defendants' frequent practice, and are not exhaustive.

80. In a meeting on October 13, 2016, Relator discussed Defendants' failure to report assists on their CBP submissions with Hans-Joachim Gastel, formerly Linde's Executive Vice President and Head of Procurement (and now Linde's Head of Project Execution), Thomas Deiting, LENA's Head of Global Procurement Center of America, Ms. Dykes, and Kim Dinelli, a LENA Project Procurement Manager. Relator expressed concern to Mr. Gastel that Defendants repeatedly used incorrect HTS codes and failed to include assists and materials in their customs paperwork for imported goods. Relator informed Mr. Gastel and Mr. Deiting that all assists had to be included in the value of the merchandise. Mr. Gastel responded that that is not how Linde does business. Relator reminded Mr. Gastel that the reporting of assists is a requirement of the United States customs laws. Mr. Gastel replied that those laws and regulations were just meant to protect U.S.-based companies and that "if we have to include this

¹ The Form 7501 and attached customs invoice for this project reflect two changes from LENA's original purchase order. First, the invoice reflects the addition of an "extra supply of lifting beam" not included in the original purchase order, with an additional purchase price of €10,500. Exhibit L at 1. Second, the invoice reflects that the vendor had already invoiced LENA €386,500. *Id.* Thus, even though the total value of the goods reflected on the invoice was €783,500, after deducting the amounts previously invoiced, the invoice total was €397,000, the same amount stated as the total value of the goods imported in LENA's Form 7501. *Id.*; Ex. K. Relator does not know whether LENA submitted customs forms at a different time reflecting the previously-invoiced value referred to in Exhibit L.

[i.e., comply with the law and report assists, thus increasing the customs duties owed], we will never get another US project.” Relator understood Mr. Gastel’s comment to mean that Defendants could not compete with other providers of similar services if it complied with U.S. Customs requirements, and that it therefore would not do so.

C. Defendants Knew Their Conduct Violated United States Customs Laws

81. Simon Kassas, former Vice President of Procurement for SLENA and former Head of LENA’s Global Procurement Center of America, was responsible for all purchasing and logistics activities for the company until January 11, 2017. He ordered or oversaw many of the changes discussed above that led to reduced customs duties. Indeed, Mr. Kassas was proud of his achievements in lowering the duties. Despite the fact that SLENA and LENA sourced equipment and materials from around the world, Mr. Kassas noted in an email on November 3, 2016 to Executive Vice President and Head of Procurement Engineering Hans-Joachim Gastel that “in my 10 years at LENA, we never had to pay anti-dumping by taking precaution in advance.” Exhibit M at 1. Relator understood Mr. Kassas’s comment to mean that, to avoid paying AD/CV duties, he supervised the research and adoption of HTS codes at the bid stage—i.e., prior to the issuance of any purchase order—that did not accurately describe the imported goods and that did not trigger AD/CV duties.

82. One of Mr. Kassas’ direct reports, Jose Fonseca, was tasked with developing budgets for material costs and placing purchase orders. Mr. Fonseca bragged internally about changing HTS codes applicable to the goods Defendants were importing to other HTS codes that resulted in free or reduced duties.

83. After Relator discovered the issues above, she repeatedly raised them with her supervisors and corporate leaders. For example, on in a meeting in or about September 2016, Relator discussed the systemic issues described above with her boss, Mr. Deiting. When Relator described the issues, Mr. Deiting replied that “people make mistakes.” Relator explained that

“when it’s every single time, it’s not a mistake.” She further insisted to Mr. Deiting that when a vendor indicated that “it should be this [HTS] code,” and Linde changed the code to one with a lower duty, it was not an accident. Mr. Deiting suggested that the repeated changes might not be intentional. Relator insisted that the evidence clearly showed that the changes were intentional and that not only could Linde be held liable but individuals could go to jail as a result of the significant understatement of duties. In particular, Relator identified to Mr. Deiting the risk that Herbert Klier, the head of Linde’s German-based compliance team, could potentially be personally liable. Mr. Deiting did not act on Relator’s warnings.

84. Relator also raised the issue with Mr. Deiting’s boss, Mr. Gastel, in the October 13, 2016 meeting with Mr. Gastel, Mr. Deiting, Ms. Dinelli, and Ms. Dykes described in ¶ 80 above.

D. Defendants Fail to Maintain Customs Records as Required by Law

85. As described above, importers are required to maintain entry records for five years. 19 C.F.R. § 163.4(a). Defendants, however, fail to do so. Defendants have simply discarded substantial records, including invoices and packing lists, relating to numerous entries of foreign goods in the last five years.

VI. CAUSES OF ACTION

COUNT I
False Claims Act
31 U.S.C. § 3729(a)(1)(G)

86. Relator realleges and incorporates by reference the allegations contained in all paragraphs 1 – 85 above as if fully set forth herein.

87. This is a claim for treble damages and penalties under the False Claims Act, 31 U.S.C. § 3729, *et seq.*, as amended.

88. By virtue of the acts described above, Defendants knowingly made, used, or caused to be made or used false records or statements material to an obligation to pay or transmit money or property to the Government, or knowingly concealed or knowingly and improperly

avoided or decreased an obligation to pay or transmit money or property to the Government.

89. The Government, unaware of the falsity of the records, statements and claims made or caused to be made by Defendants, did not collect from Defendants all of the money that it would have collected but for Defendants' illegal conduct.

90. By reason of Defendants' acts, the United States has been damaged, and continues to be damaged, in a substantial amount to be determined at trial.

91. Additionally, the United States is entitled to the maximum penalty for each and every violation alleged herein.

VII. PRAYER

WHEREFORE, Relator Crystal Johnson prays for judgment against Defendants as follows:

92. That Defendants cease and desist from violating 31 U.S.C. § 3729, *et seq.*;

93. That this Court enter judgment against Defendants in an amount equal to three times the amount of damages the United States has sustained because of Defendant's actions, plus the maximum civil penalty allowable under 31 U.S.C. § 3729, as adjusted by the Federal Civil Penalties Inflation Adjustment Act of 1990, for each violation;

94. That Relator be awarded the maximum amount allowed pursuant to § 3730(d) of the Federal False Claims Act;

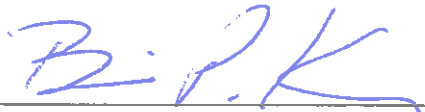
95. That Relator be awarded all costs of this action, including attorneys' fees and expenses; and

96. That the United States and Relator recover such other and further relief as the Court deems just and proper.

VIII. DEMAND FOR JURY TRIAL

Pursuant to Rule 38 of the Federal Rules of Civil Procedure, Relator Crystal Johnson hereby demands a trial by jury.

Dated: March 7, 2017



Brian Kenney
bkenney@kenneymccafferty.com
KENNEY & MCCAFERTY, P.C.
1787 Sentry Parkway West
Building 18, Suite 410
Blue Bell, PA 19422
Tel: (215) 367-4333

Stephen Hasegawa
shasegawa@phillipsandcohen.com
PHILLIPS & COHEN LLP
100 The Embarcadero, Suite 300
San Francisco, CA 94105
Tel: (415) 836-9000
Fax: (415) 836-9001
(*Pro Hac Vice* Motion to be Filed)

David Jochnowitz
djochnowitz@phillipsandcohen.com
PHILLIPS & COHEN LLP
2000 Massachusetts Avenue, NW
Washington, DC 20036
Tel: (202) 833-4567
Fax: (202) 833-1815
(*Pro Hac Vice* Motion to be Filed)

Attorneys for Relator CRYSTAL
JOHNSON

EXHIBIT “A”

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection

ENTRY SUMMARY

8. Importing Carrier
PRIMAVERA
12. B/L or AWB No.
ZIMUSNH3273327
16. I.T. No.
17. I.T. Date
21. Location of Goods/G.O. No.
5787 - PORT OF HOUSTON..
22. Consignee No.
SAME
25. Ultimate Consignee Name and Address

9. Mode of Transport
11
13. Manufacturer ID
CNJIAWUJJIA
18. Missing Docs

City State Zip

27. Line No.	28. Description of Merchandise	30. A. Gross Weight B. Manifest Qty.	31. Net Quantity in HTSUS Units
B/L: ZIMUSNH3273327		86 PKG	H:WWLLWSHA6080023
001	TUBES, STAIN STL, N/BOIL, >=1 7304.41.6045	92582	104310 KG

Merchandise Processing Fee
Harbor Maintenance Fee

27. Line No.	28. Description of Merchandise	30. A. Gross Weight B. Manifest Qty.	31. Net Quantity in HTSUS Units
002	PIPE FIT, STAINLESS, N/NIPLS 7307.29.0090	36367	15067 KG

Other Fee Summary for Block 39
(499) MPF 485.00
(501) HMF 1476.93

35. Total Entered Value

\$ 1,181,540
Total Other Fees
\$ 1961.93

36. DECLARATION OF IMPORTER OF RECORD
(OWNER OR PURCHASER) OR AUTHORIZED AGENT

I declared that I am the ☐ Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR ☒ owner or purchaser, or agent thereof. I further declare that the merchandise ☒ was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR ☐ was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.

41. DECLARANT NAME

ANA LINK, LTD

TITLE

Attorney In Fact

SIGNATURE

DANIEL KIM

DATE

09/06/2016

42. Broker/Filer Information (Name, address, phone number)

ANA LINK, LTD
217-22 NORTHERN BLVD S#202
BAYSIDE, NY 11361
(TEL) 347-426-0200

43. Broker/Importer File No.

1672986

09/16/2016 BRO

PAPERLESS

CUSTOMS FEAM:075
Form approved OMB No. 1651-0022

1. Filer Code/Entry No. EH3-1672986-0	2. Entry Type 01 ABI/A	3. Summary Date 09/16/2016
4. Surety No. 269	5. Bond Type 8	6. Port Code 5301
10. Country of Origin CN	14. Exporting Country CN	11. Import Date 09/03/2016
19. Foreign Port of Lading 57035	20. U.S. Port of Unloading 5301	15. Export Date 07/28/2016
23. Importer No. 23-222675400	24. Reference No.	

26. Importer of Record Name and Address

LINDE ENGINEERING NORTH AMERICA INC
5 SENTRY PARKWAY EAST

City BLUE BELL State PA Zip 19422

32. A. Entered Value B. Charges C. Relationship	33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	34. Duty and I.R. Tax Dollars Cents
848312 C21539 N	FREE	0.00
333228 C8461 N	5.00%	16661.40

CBP USE ONLY

A. LIQ CODE	B. Ascertained Duty	37. Duty
		16661.40
REASON CODE	C. Ascertained Tax	38. Tax
		0.00
	D. Ascertained Other	39. Other
		1961.93
	E. Ascertained Total	40. Total
		18623.33

REL00001

CBP Form 7501 (06/09)

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection

ENTRY SUMMARY CONTINUATION SHEET

1. Filer Code/Entry No.

EH3-16729868

PAGE: 2

27.	28. Description of Merchandise			32.	33.	34.
Line No.	29. A. HTSUS No. B. ADACVD Case No.	30. A. Gross Weight B. Manifest Qty.	31. Net Quantity in HTSUS Units	A. Entered Value B. Charges C. Relationship	A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	Duty and I.R. Tax Dollars Cents
	Merchandise Processing Fee Harbor Maintenance Fee				0.3464% 0.1250%	1154.38 416.54
[INVOICE NO.] WUJIN16071401			[INVOICE VALUE] 1181539.76		[ENTERED VALUE] 1181540.00	

CBP Form 7501 (06/09)

REL00002

EXHIBIT “B”



JIANGSU WUJIN STAINLESS STEEL PIPE GROUP CO.,LTD.

ZHENGU TOWN, WUJIN CHANGZHOU JIANGSU, CHINA TEL 0519-88931059

COMMERICAL INVOICE

TO: LINDE ENGINEERING NORTH AMERICA INC
 Attn: Accounts Payable Dept
 5 SENTRY PARKWAY EAST
 BLUE BELL, PA 19422
 TEL: +16108328716

INVOICE NO: WUJIN18071401

FROM SHANGHAI PORT, CHINA					TO:		HOUSTON, USA	
DESCRIPTION OF GOODS AND/OR SERVICES: SEAMLESS STAINLESS STEEL PIPE								
SHIPPING MARK	GRADE&STANDARD	O.D. (INCH)	W.T. (SCH)	LENGTH(MM)	QUANTITY (PCS)	TOTAL LENGTH (MTR)	US \$/M	TOTAL AMOUNT (USD)
N/M	ASTM A312 TP321H	1.2"	SCH-16G	2000mm	1	7	\$15.00	\$105.00
N/M	ASTM A312 TP321H	1"	SCH-16G	4572mm	1	4.572	\$30.00	\$137.16
N/M	ASTM A312 TP321H	6"	SCH-60S	11600-12000	30	350	\$269.00	\$101.150.00
N/M	ASTM A312 TP321H	1.2"	SCH-60	3096mm	56	341.376	\$650.00	\$220.169.80
N/M	ASTM A312 TP321H	16"	SCH-60	11600-12000	27	315	\$1,450.00	\$456.750.00
SUB-TOTAL								\$248,311.76

DESCRIPTION OF GOODS AND/OR SERVICES:
 STAINLESS STEEL FITTINGS AND FLANGES

SHIPPING MARK	GRADE&STANDARD	SIZE	LENGTH(MM)	QUANTITY (PCS)	TOTAL LENGTH (MTR)	US \$/PC	TOTAL AMOUNT (USD)
N/M	CAPB S 321H 60, NPS12	12" SCH160		42		\$485.00	\$20,370.00
N/M	CAPB S 321H 60, NPS16	16" SCH160		14		\$690.00	\$9,660.00
N/M	ELB BW, 321H, 90DEG, LR 40S, NPS6	6" SCH180S		70		\$190.00	\$13,300.00
N/M	ELB BW, 321H, 90DEG, LR 60, NPS16	16" SCH160		26		\$2,900.00	\$75,400.00
N/M	REEL 321H, 50/60, NPS16*12	16" 12" SCH160 SCH160		26		\$1,200.00	\$31,200.00
N/M	TEEB, 321H 60, NPS16	16" SCH160		14		\$2,875.00	\$40,250.00
N/M	FLRB, 321H STD, 60, NPS16*12	16" 12" SCH60 SCH160		14		\$2,875.00	\$40,250.00
N/M	FLBL GR FJ21H, RF, CL 600, NPS1/2	1/2" 600		238		\$12.00	\$2,856.00
N/M	FLBL GR FJ21H, RF, CL 600, NPS1	1" 600		28		\$20.00	\$560.00
N/M	FLBL GR FJ21H, RF, CL 600, NPS1 1/2	1 1/2" 600		14		\$35.00	\$490.00
N/M	FLJ F321H, CL 600, NPS1/2	1/2" 600		238		\$14.00	\$3,332.00
N/M	FLJ F321H, CL 600, NPS1 1/2	1 1/2" 600		14		\$40.00	\$560.00
N/M	FLWN F321H, CL 600, 160, NPS1/2	1/2" 600 SCH160		238		\$15.00	\$3,570.00
N/M	FLWN F321H, CL 600, 160, NPS1	1" 600 SCH160		28		\$20.00	\$560.00
N/M	DEBR F321H STD, 60/80S, NPS16*6	16" 6" SCH50 SCH180S		70		\$499.00	\$34,930.00
N/M	DFBK F321H STD, 60/40S, NPS12*4	12" 4" SCH50 SCH180S		224		\$160.00	\$35,840.00
N/M	DFDR F321H STD, 60/160, NPS12*1	12" 1" SCH150 SCH1160		24		\$35.00	\$840.00
N/M	DFDR F321H STD, 60/160, NPS16*1/2	16" 1/2" SCH160 SCH1160		14		\$20.00	\$280.00
N/M	DFTF 321H STD, 40S, 60/3K, NPS16-16, NPS1	16" 16" 1/2" 600 SCH160		14		\$200.00	\$2,800.00
N/M	REC DW 321H STD 160, NPS1*1/2	1" 1/2" SCH160 SCH1160		224		\$15.00	\$3,360.00
SUB-TOTAL							\$333,220.00
GRAND-TOTAL							\$1,181,538.76

Bank China Construction Bank, Jiangsu Changzhou Branch
 SWIFT CODE: CNBJUS33
 Company: Jiangsu Wujin Stainless Steel Pipe Group Co., Ltd
 Account No: 32014078000229999996

SAY: US DOLLARS ONE MILLION ONE HUNDRED EIGHTY ONE THOUSAND FIVE HUNDRED THIRTY NINE AND CENTS SEVENTY SIX ONLY

REL00003



JIANGSU WUJIN STAINLESS STEEL PIPE GROUP CO.,LTD.

ZHENGJIU TOWN EASTERN SUBURB OF CHANGZHOU, JIANGSU, CHINA

PACKING LIST

TO: LINDE ENGINEERING NORTH AMERICA INC
 Attn: Accounts Payable Dept
 5 SENTRY PARKWAY EAST
 BLUE BELL, PA 19422
 TEL: +15106844047

INVOICE NO: WUJIN 16071401

FROM: SHANGHAI PORT, CHINA							TO:	HOUSTON, USA	
DESCRIPTION OF GOODS AND/OR SERVICES: SEAMLESS STAINLESS STEEL PIPE									
SHIPPING MARK	GRADE&STANDARD	O.D. (INCH)	W.T. (SCH)	LENGT(MM)	QUANTITY (PCS)	TOTAL LENGTH (MTR)	NET WEIGHT (KG)	GROSS WEIGHT (KG)	
N/M	ASTM A312 TP321H	1/2"	SCH 160	7600mm	1	7	14	16	
N/M	ASTM A312 TP321H	1"	SCH 160	4572mm	1	4.572	20	22	
N/M	ASTM A312 TP321H	6"	SCH 60S	11600-12000	30	350	15344	15590	
N/M	ASTM A312 TP321H	12"	SCH 60	6096mm	50	341.376	37556	38256	
N/M	ASTM A312 TP321H	16"	SCH 60	11600-12000	27	315	51376	52726	
SUB-TOTAL							104310	106610	

DESCRIPTION OF GOODS AND/OR SERVICES:
FITTINGS AND FORGINGS

SHIPPING MARK	GRADE&STANDARD	SIZE	LENGT(MM)	QUANTITY (PCS)	TOTAL LENGTH (MTR)	NET WEIGHT (KG)	GROSS WEIGHT (KG)
N/M	CAPB,S 321H,60, NPS12	12" SCH 60		42		960.0	1060.0
N/M	CAPB,S 321H,60, NPS16	16" SCH 60		14		525.0	565.0
N/M	ELB BW,321H 90DEG,LR 30S NPS6	6" SCH 60S		70		1225.0	1265.0
N/M	ELB BW,321H 90DEG,LR 60 NPS16	16" SCH 60		28		1760.0	5040.0
N/M	REELB,321H,60,60,NPS16*12	16" 12" SCH 60 SCH 60		26		2530.0	2170.0
N/M	REELB,321H,60,NPS16	16" SCH 60		14		1925.0	1955.0
N/M	TERD,321HSTB 60, NPS16*12	16" 12" SCH 60 SCH 60		14		1785.0	1855.0
N/M	FLBL,GR,F321H,RF,CL600, NPS12	12" 600		236		200.0	205.0
N/M	FLBL,GR,F321H,RF,CL500, NPS1	1" 600		28		40.0	40.0
N/M	FLBL,GR,F321H,RF,CL500, NPS1 1/2	1 1/2" 600		14		35.0	40.0
N/M	FLD F321H,CL600,NPS12	12" 600		238		200.0	205.0
N/M	FLD F321H,CL600,NPS1 1/2	1 1/2" 600		14		35.0	35.0
N/M	FLWN F321H,CL600,NPS12	12" 600 SCH 160		230		200.0	205.0
N/M	FLWN,F321H,CL600,60,NPS1	1" 600 SCH 160		28		40.0	40.0
N/M	BFBK,F321HSTAB,60,60S,NPS16*6	16" 6" SCH 60 SCH 60S		70		294.0	314.0
N/M	BFBK,F321HSTAB,60,60S,NPS12*1	12" 6" SCH 60 SCH 60S		224		650.0	670.0
N/M	BFBK,F321HSTAB,60,60 NPS12*1	12" 6" SCH 60 SCH 60		28		8.0	13.0
N/M	BFBK,F321HSTAB,60,60 NPS16*1/2	16" 1/2" SCH 60 SCH 60		14		5.0	10.0
N/M	BFF,321HSTR,40S,60,60,NPS16 1/2, NPS1 1/2	16" 1 1/2" 600 SCH 160		14		75.0	80.0
N/M	RELBW,321HSTB,160, NPS1 1/2	1" 1/2" SCH 160 SCH 160		224		55.0	60.0
SUB TOTAL						15087.0	15867.0
GRAND-TOTAL						119377.0	122477.0

C/O HOUSTON,USA

SAY QUANTITY 518 050 VOUCHERS TOTAL

REL00004

ORIGINAL

1. Exporter JIANGSU WUJIN STAINLESS STEEL PIPE GROUP CO., LTD. ZHENGLU TOWN ,CHANGZHOU, JIANGSU,CHINA 213111 TEL: +86-519-85389373 FAX: +86-519-88737410		CERTIFICATE OF ORIGIN OF THE PEOPLE'S REPUBLIC OF CHINA		
2. Consignee LINDE ENGINEERING NORTH AMERICA INC ATTN: ACCOUNTS PAYABLE DEPT. ADD: 5 SENTRY PARKWAY EAST BLUE BELL, PA 19422 USA TEL : +1.610.832.8716				
3. Means of transport and route FROM SHANGHAI PORT TO HOUSTON PORT BY SEA		5. For certifying authority use only		
4. Country / region of destination UNITED STATES				
6. Marks and numbers	7. Number and kind of packages;description of goods	8. H S Code	9.Quantity	10. Number and date of invoices
N/M	FORTY FIVE (45) CASES OF SEAMLESS STAINLESS STEEL PIPES	7304419000	G.WEIGHT 112306KGS	WUJIN1807140
N/M	FORTY ONE (41) CASES OF STAINLESS STEEL FITTINGS AND FLANGES	7307290000	N.WEIGHT 104310KGS G.WEIGHT 16643KGS N.WEIGHT 15067KGS	1 JUL.14,2016

11. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct,that all the goods were produced in China and that they comply with the Rules of Origin of the People's Republic of China		12.Certification It is hereby certified that the declaration by the export is correct		

REL00005

EXHIBIT “C”

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection

PAPERLESS

CUSTOMS TEAM:075
Form approved OMB No 1651-0022

ENTRY SUMMARY

8. Importing Carrier COSCO PIRAEUS		9. Mode of Transport 11		1. Filer Code/Entry No. EH3-1673214-6		2. Entry Type 01 ABI/A		3. Summary Date 09/13/2016	
12. B/L or AWB No. HJSCSHSB51536500		13. Manufacturer ID CNJIAWUJJIA		4. Surety No. 269		5. Bond Type 8		6. Port Code 5301	
16. I.T. No.		17. I.T. Date		18. Missing Docs		10. Country of Origin CN		7. Entry Date 08/30/2016	
21. Location of Goods/G.O. No. S787 - PORT OF HOUSTON		22. Consignee No. SAME		14. Exporting Country CN		11. Import Date 08/31/2016		15. Export Date 08/01/2016	
25. Ultimate Consignee Name and Address				19. Foreign Port of Lading 57035		20. U.S. Port of Unlading 5301		24. Reference No.	
City State Zip				23. Importer No. 23-222675400		26. Importer of Record Name and Address LINDE ENGINEERING NORTH AMERICA INC 5 SENTRY PARKWAY EAST			
City BLUE BELL State PA Zip 19422				32. A. Entered Value B. Charges C. Relationship		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.		34. Duty and I.R. Tax Dollars Cents	
27. Line No.	28. Description of Merchandise			32. A. Entered Value B. Charges C. Relationship		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.		34. Duty and I.R. Tax Dollars Cents	
001	B/L: HJSCSHSB51536500 74 PKG H:WLLWSHA6080033 TUBES, STAIN STL, N/BOIL, >=1 7304.41.6045 38884 36455 KG Merchandise Processing Fee Harbor Maintenance Fee			275068 C12559 N		FREE		0.00	
002	PIPE FIT, STAINLESS, N/NIPLS 7307.29.0090 26136 20330 KG			184884 C8441 N		5.00%		9244.20	
Other Fee Summary for Block 39 (499)MPF 485.00 (501)HMF 574.95				35. Total Entered Value \$ 459,952 Total Other Fees \$ 1059.95		CBP USE ONLY A. LIQ CODE REASON CODE B. Ascertained Duty C. Ascertained Tax D. Ascertained Other E. Ascertained Total		TOTALS 37. Duty 9244.20 38. Tax 0.00 39. Other 1059.95 40. Total 10304.15	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT I declared that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser, or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.									
41. DECLARANT NAME ANA LINK, LTD				TITLE Attorney In Fact		SIGNATURE DANIEL KIM		DATE 08/30/2016	
42. Broker/Filer Information (Name, address, phone number) ANA LINK, LTD 217-22 NORTHERN BLVD S#202 BAYSIDE, NY 11361 (TEL)347-426-0200				43. Broker/Importer File No. 1673214 09/13/2016 BRO					

CBP Form 7501 (06/09)

REL00006

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection

ENTRY SUMMARY CONTINUATION

SHIP Code/Entry No.

EH3-16732146

PAGE: 2

27. Line No.	28. Description of Merchandise			32.	33.	34.
	29. A. HTSUS No. B. ADA/CVD Case No.	30. A. Gross Weight B. Manifest Qty.	31. Net Quantity in HTSUS Units	A. Entered Value B. Charges C. Relationship	A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	Duty and I.R. Tax Dollars Cents
	Merchandise Processing Fee Harbor Maintenance Fee				0.3464% 0.1250%	640.44 231.11
<div style="display: flex; justify-content: space-between;"> <div> [INVOICE NO.] WUJIN16072601 ***** </div> <div> [INVOICE VALUE] 459952.03 ***** </div> <div> [ENTERED VALUE] 459952.00 ***** </div> </div>						

CBP Form 7501 (06/09)

REL00007

EXHIBIT “D”

WUJIN		JIANGSU WUJIN STAINLESS STEEL PIPE GROUP CO.,LTD.						
ZHENGU TOWN, WUJIN, CHANGZHOU, JIANGSU, CHINA TEL:0519-88931059								
TO: INDE ENGINEERING NORTH AMERICA INC		INVOICE NO. WUJIN16072801						
Attn: Accounts Payable Dept 5 SENTRY PARKWAY EAST BLUE BELL, PA 19422 TEL: +16108328716								
FROM: JIANGSHI PORT COMPANY		TO: HONOLULU, USA						
DESCRIPTION OF GOODS AND/OR SERVICES: SEAMLESS STAINLESS STEEL PIPE								
SHIPPING MARK	GRADE&STANDARD	O.D. (INCH)	W.T. (SCH)	LENGTH (MM)	QUANTITY (PCS)	TOTAL LENGTH (MTR)	US \$/M	TOTAL AMOUNT (USD)
N/M	ASTM A312 TP304	2"	SCH 10S	6000-7000	156	1030.08	\$12.00	\$12,361.76
N/M	ASTM A312 TP304	4"	SCH 10S	11000-12000	120	1418.41	\$47.00	\$66,665.27
N/M	ASTM A312 TP304	10"	SCH 10S	11600-12000	30	388.14	\$250.00	\$97,032.00
N/M	ASTM A312 TP304	12"	SCH 10S	1600-12000	22	260.9	\$380.00	\$99,622.00
SUB-TOTAL								\$275,681.03
SHIPPING MARK	GRADE&STANDARD	SIZE	LENGTH (MM)	QUANTITY (PCS)	TOTAL LENGTH (MTR)	US \$/PC	TOTAL AMOUNT (USD)	
N/M	ERW 304, 45 DEG, LR, 10S, NPS4	45B(L)DN100-Sch 10S		168		\$20.00	\$3,360.00	
N/M	ERW 304, 45 DEG, LR, 10S, NPS12	45B(L)DN200-Sch 10S		88		\$259.00	\$22,792.00	
N/M	ERW 304, 90 DEG, LR, 10S, NPS2	90B(L)DN15-Sch 10		168		\$2.00	\$336.00	
N/M	ERW 304, 90 DEG, LR, 10S, NPS2	90B(L)DN10-Sch 10S		840		\$8.00	\$6,720.00	
N/M	ERW 304, 90 DEG, LR, 10S, NPS4	90B(L)DN100-Sch 10S		476		\$25.00	\$11,900.00	
N/M	ERW 304, 90 DEG, LR, 10S, NPS10	90B(L)DN250-Sch 10S		14		\$569.00	\$7,966.00	
N/M	ERW 304, 90 DEG, LR, 10S, NPS12	90B(L)DN300-Sch 10S		42		\$275.00	\$11,550.00	
N/M	REC BW 304, 10S, NPS2X1/2	REC DN50-40-Sch 10S		112		\$5.00	\$560.00	
N/M	REC BW 304, 10S, NPS4X2	REC DN100-30-Sch 10S		224		\$15.00	\$3,360.00	
N/M	TEE EQ BW 304, 10S, NPS4	TEE DN100-Sch 10S		336		\$36.00	\$12,096.00	
N/M	TEE EQ BW 304, 10S, NPS12	TEE DN300-Sch 10S		14		\$790.00	\$11,060.00	
N/M	TEE RED BW 304, 10S, NPS4X2	TEE DN100-30-Sch 10S		336		\$36.00	\$12,096.00	
N/M	TEE RED BW 304, 10S, NPS10X4	TEE DN250-100-Sch 10S		56		\$499.00	\$27,944.00	
N/M	FLG BLIND F304, RF, CL 150, NPS0.75	BL 20-150RF		7		\$6.00	\$42.00	
N/M	FLG BLIND F304, RF, CL 150, NPS1	BL 25-150RF		245		\$6.00	\$1,470.00	
N/M	FLG BLIND F304, RF, CL 150, NPS4	BL 100-150RF		168		\$36.00	\$6,048.00	
N/M	FLG BLIND F304, RF, CL 150, NPS10	BL 250-150RF		14		\$165.00	\$2,310.00	
N/M	FLG PIPE WN F304, CL 150, 10S, NPS1.5	WN40-150RF Sch 10S		112		\$11.00	\$1,232.00	
N/M	FLG PIPE WN F304, CL 150, 10S, NPS2	WN50-150RF Sch 10S		465		\$16.00	\$7,440.00	
N/M	FLG PIPE WN F304, CL 150, 10S, NPS3	WN100-150RF Sch 10S		504		\$40.00	\$20,160.00	
N/M	FLG PIPE WN F304, CL 150, 10S, NPS10	WN250-150RF Sch 10S		42		\$150.00	\$6,300.00	
N/M	FLG PIPE WN F304, CL 150, 10S, NPS12	WN300-150RF Sch 10S		7		\$230.00	\$1,610.00	
N/M	FLG PIPE WN F304, CL 150, 10S, NPS6.5	WN15-150RF Sch 10S		168		\$6.00	\$1,008.00	
N/M	ERW 304, 45 DEG, LR, 10S, NPS12	45B(L)DN300-Sch 10S		83		\$6.00	\$498.00	
N/M	REC BW 304, 10S, NPS4X2	REC DN100-40-Sch 10S		112		\$15.00	\$1,680.00	
N/M	REC BW 304, 10S, NPS12X10	REC DN200-150-Sch 10S		14		\$160.00	\$2,240.00	
N/M	FLG PIPE WN F304, CL 150, 10S, NPS3	WN100-150RF Sch 10S		112		\$39.00	\$4,368.00	
SUB-TOTAL							\$104,884.00	
GRAND TOTAL							\$459,255.03	

REL00008



JIANGSU WUJIN STAINLESS STEEL PIPE GROUP CO.,LTD.

ZHENGU TOWN, EASTERN SUBURB OF CHANGZHOU, JIANGSU, CHINA

PACKING LIST

TO: LINDE ENGINEERING NORTH AMERICA INC
 Attn: Accounts Payable Dept
 5 SENTRY PARKWAY EAST
 BLUE BELL, PA 19422
 TEL: +16106844047

INVOICE NO: WUJIN16072601

FROM SHANGHAI PORT, CHINA					TO HOUSTON, USA			
DESCRIPTION OF GOODS AND/OR SERVICES: SEAMLESS STAINLESS STEEL PIPE								
SHIPPING MARK	GRADE&STANDARD	O.D. (INCH)	W.T. (SCH)	LENGT(MM)	QUANTITY (PCS)	TOTAL LENGTH (MTR)	NET WEIGHT (KG)	GROSS WEIGHT (KG)
N/M	ASTM A312 TP304	2"	SCH-10S	5000-7000	158	1030.08	4089	4189
N/M	ASTM A312 TP304	4"	SCH-10S	11600-12000	120	1418.41	11989	12239
N/M	ASTM A312 TP304	10"	SCH-10S	11600-12000	33	388.14	10893.48	11318.48
N/M	ASTM A312 TP304	12"	SCH-10S	11600-12000	22	260.8	9484	9759
SUB-TOTAL							38465.46	37505.46

DESCRIPTION OF GOODS AND/OR SERVICES:
STAINLESS STEEL FITTINGS

SHIPPING MARK	GRADE&STANDARD	SIZE	LENGT(MM)	QUANTITY (PCS)	TOTAL LENGTH (MTR)	NET WEIGHT (KG)	GROSS WEIGHT (KG)
N/M	ELB BW, 304, 45DEG, LR, 10S, NPS4	45E(L)DN 100-Sch10S		108		205.0	225.0
N/M	ELB BW, 304, 45DEG, LR, 10S, NPS12	45E(L)DN 300-Sch10S		28		616.0	701.0
N/M	ELB BW, 304, 90DEG, LR, 40S, NPS0.5	90E(L)DN 15-Sch40		168		177.0	197.0
N/M	ELB BW, 304, 90DEG, LR, 10S, NPS2	90E(L)DN 50-Sch10S		640		505.0	525.0
N/M	ELB DW, 304, 90DEG, LR, 10S, NPS4	90E(L)DN 100-Sch10S		476		1195.0	1280.0
N/M	ELB BW, 304, 90DEG, LR, 10S, NPS10	90E(L)DN 250-Sch10S		14		270.0	290.0
N/M	ELB BW, 304, 90DEG, LR, 10S, NPS12	90E(L)DN 300-Sch10S		42		1680.0	1890.0
N/M	REC BW 304 10S, NPS2X1.5	R(C)DN 50-40-Sch10S		112		85.0	95.0
N/M	REC BW, 304, 10S, NPS4X2	R(C)DN 100-50-Sch10S		224		255.0	285.0
N/M	TEE EQ BW, 304, 10S, NPS4	T(R)DN 100-Sch10S		336		1277.0	1327.0
N/M	TEE EQ BW, 304, 10S, NPS12	T(S)DN 300-Sch10S		14		630.0	670.0
N/M	TEE RED BW, GR 304, 10S, NPS4X2	T(R)DN 100-50-Sch10S		336		1360.0	1410.0
N/M	TEE RED BW, GR 304, 10S, NPS10X4	T(R)DN 250-100-Sch10S		56		700.0	800.0
N/M	FLG BLIND, F304, RF, CL150, NPS0.75	BL 20-150RF		7		34.0	36.0
N/M	FLG BLIND, F304, RF, CL150, NPS1	BL 25-150RF		245		1178.0	1183.0
N/M	FLG BLIND, F104, RF, CL150, NPS4	BL 100-150RF		168		508.0	513.0
N/M	FLG BLIND, F304, RF, CL150, NPS10	BL 250-150RF		14		67.0	72.0
N/M	FLG PIPE WN, F304, CL150, 10S, NPS1.5	WN 40-150RF Sch10S		112		200.0	210.0
N/M	FLG PIPE WN, F304, CL150, 10S, NPS2	WN 50-150RF Sch10S		455		1327.0	1347.0
N/M	FLG PIPE WN, F304, CL150, 10S, NPS4	WN 100-150RF Sch10S		504		5600.0	5670.0
N/M	FLG PIPE WN, F104, CL150, 10S, NPS10	WN 250-150RF Sch10S		42		945.0	1025.0
N/M	FLG PIPE WN, F304, CL150, 10S, NPS12	WN 300-150RF Sch10S		7		280.0	300.0
N/M	FLG PIPE WN, F304, CL150, 40S, NPS0.5	WN 15-150RF Sch10S		186		122.0	132.0
N/M	ELB BW, 304, 45DEG, LR, 10S, NPS2	45E(L)DN 50-Sch10S		63		46.0	51.0
N/M	REC BW, 304, 10S, NPS4X3	R(C)DN 100-80-Sch10S		112		82.0	87.0
N/M	REC BW, 304, 10S, NPS12X10	R(C)DN 300-250-Sch10S		14		126.0	206.0
N/M	FLG PIPE WN, F304, CL150, 10S, NPS2	WN 60-150RF Sch10S		12		560.0	680.0
SUB-TOTAL						20330.0	21330.0
GRAND-TOTAL :						56785.46	58895.46
CIF HOUSTON USA							
SAY SEVENTY EIGHT (78) WOODEN CASES TOTAL							

REL00009

ORIGINAL

1. Exporter JIANGSU WUJIN STAINLESS STEEL PIPE GROUP CO.,LTD. ZHENGLU TOWN ,CHANGZHOU, JIANGSU,CHINA 213111 TEL: +86-519-85389373 FAX: +86-519-88737410		CERTIFICATE OF ORIGIN OF THE PEOPLE'S REPUBLIC OF CHINA		
2. Consignee LINDE ENGINEERING NORTH AMERICA INC ATTN: ACCOUNTS PAYABLE DEPT. ADD: 5 SENTRY PARKWAY EAST BLUE BELL, PA 19422 USA TEL : +1.610.832.8716				
3. Means of transport and route FROM SHANGHAI PORT TO HOUSTON PORT BY SEA		5. For certifying authority use only		
4. Country /region of destination UNITED STATES				
6. Marks and numbers	7. Number and kind of packages;description of goods	8. H S Code	9.Quantity	10. Number and date of invoices
N/M	TWENTY TWO (22) CASES OF SEAMLESS STAINLESS STEEL PIPES	7304419000	G.WEIGHT 42555KGS	WUJIN1607260
N/M	FIFTY TWO (52) CASES OF STAINLESS STEEL FITTINGS AND FLANGES	7307290000	N.WEIGHT 36455.46KGS G.WEIGHT 22465KGS N.WEIGHT 20330KGS	1 JUL.26,2016
.....				
11 Declaration by the exporter The undersigned hereby declares that the above details and statements are correct,that all the goods were produced in China and that they comply with the Rules of Origin of the People's Republic of China		12 Certification It is hereby certified that the declaration by the export is correct		
REL00010				

EXHIBIT “E”

THE LINDE GROUP



Selas Linde North America 5 Sentry Parkway East BLUE BELL PA 19422

Jiangsu Wujin Steel Pipe group Co., Ltd. attn. Ms. Celia Wang Zhenglu Town 213111 CHANGZHOU-WUJIN DISTRICT P.R. CHINA	ORDER Order number: 004 2RC4730 Sup. 005 Job number: K-04-7320A3N1 MONACA FURNACES
Your supplier number: 4001531 Supplier's reference no.: W1512034/ W1512035	Our contact persons: Purchasing John Li /GPCF E-mail john.li@linde.com Tel./Fax +1 610 832 8716 / -834-0473 Engineering Nithin Thomas /FEPEC E-mail nithin.thomas@linde.com Tel./Fax +1 610 684 1291 / -834-0473 Expediting Markus Dressler /GPCE E-mail markus.dressler@linde.com Documentation Ashley Kranz /FEPD E-mail ashley.kranz@linde.com Tel./Fax +1 (1) 610 832 8921 / -834-0473 Logistic Jae Yun Yoo /GPCF E-mail jae.yoo@linde.com Tel./Fax +1 610 832 8833 / -834-0473 Accounting control Jennifer Mason /FCAIV E-mail jennifer.mason@linde.com Tel./Fax +1 918 477 1293 / -477-1100
For delivery to: Direct delivery - forwarding instructions to follow	
Invoice address LINDE ENGINEERING North America, Inc. Attn: Accounts Payable Dept. 6100 S YALE AVE STE 1200 TULSA, OK 74136 USA	

Order overview (Details see following pages)

Subject of order Interconnecting Piping Material - SS (304)

Required Date see items

Order value	
Order value old	459.952,02 USD
Order value Sup. 005	0,00 USD
Total order value new	459.952,02 USD

Page 1 / 50

Selas Linde North America
 A Division of Linde Engineering North America Inc.
 Five Sentry Pkwy. East, Suite 300
 Blue Bell, Pennsylvania, 19422 USA
 Phone: +1.610.834.0300 Fax: +1.610.834.0473 REL00011
 www.leamericas.com

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Distribution:
via SAP / SRM

Table of Contents
=====

- 1) Order of priority for purchase order documents
- 2) Subject of order
- 3) Scope of supply and delivery dates
- 4) Contract schedule
- 5) Options
 - 5.1 - General
 - 5.2 - Transport
 - 5.3 - Capital spare parts and/ or spare parts for 2-years operation
 - 5.4 - Supervision services
 - 5.5 - Prices for additional steel structure (if applicable)
 - 5.6 - Nozzle price list for additional nozzles (if applicable)
- 6) Price inclusions
- 7) Price basis
- 8) Insurances
 - 8.1 - Third party insurance
 - 8.2 - Insurance for site activities
 - 8.3 - Transport insurance
- 9) Terms of payment
 - 9.1 - Installment payments
 - 9.2 - Guideline for wording of the bank guarantee
 - 9.3 - General payment conditions
 - 9.4 - Invoices / tax regulations
- 10) Procedure for submission of documents
 - 10.1 - Progress reporting
 - 10.2 - Supplier's declaration
 - 10.3 - Certificate of origin
 - 10.4 - Technical documentation
 - 10.5 - Penalized documentation for operating manuals and final documentation
 - 10.6 - Acceptance of documentation due dates
 - 10.7 - Inspection
- 11) Liquidated Damages
 - 11.1 - For documentation
 - 11.2 - For supply of subject of order
 - 11.3 - Aggregate penalties
- 12) Warranty period
- 13) Assignment

REL00012

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

-
- 14) Order confirmation
 - 15) Export Controls
 - 16) Special provisions
 - 16.1 - Price validity & delivery periods for quantity variations (if applicable)
 - 16.2 - Short & over deliveries (for pipes, cables etc.) (if applicable)
 - 16.3 - Special logistic instructions
 - 16.4 - Shipper's own container
 - 16.5 - Audit rights
 - 17) Enclosures

For Delivery to:
=====

Direct delivery - forwarding instructions to follow

C H A N G E O R D E R 001

=====

This Change order is placed on the basis of the Main Order No. 004 2RC4730 to add the following to the scope of supply:

Updated list of attachments for internal reference ONLY
(List of Attachment, Issue 4.0 was already received by vendor with main order award).

All other conditions of Main Order No. 004 2RC4730 Sup000 remain unchanged.

=====

C H A N G E O R D E R 002

=====

This Change order is placed on the basis of the Main Order No. 004 2RC4730 Sup000 and Sup001 to add the following to the scope of supply:

Delete the line item #32 from the original purchase order

All other conditions of Main Order No. 004 2RC4730 Sup000 remain unchanged. REL00013

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

=====

C H A N G E O R D E R 003

=====

This Change order is placed on the basis of the Main Order No. 004 2RC4730 Sup000 and Sup002 to adjust the following to the scope of supply:

Adjust shipping dates of item #20 through item #31 from June 29, 2015 to July 29th, 2016

All other conditions of Main Order No. 004 2RC4730 Sup000 remain unchanged.

=====

C H A N G E O R D E R 004

=====

This Change order is placed on the basis of the Main Order No. 004 2RC4730 Sup000 and Sup003 to adjust the following to the scope of supply:

Adjust shipping quantity of item #1 through item #4

All other conditions of Main Order No. 004 2RC4730 Sup000 remain unchanged.

=====

C H A N G E O R D E R 005

=====

This Change order is placed on the basis of the Main Order No. 004 2RC4730 Sup000 and Sup003 to adjust the following to the scope of supply:

Correct delivery terms to CIF Port of Houston

All other conditions of Main Order No. 004 2RC4730 Sup000 remain unchanged.

1) Order of priority for purchase order documents

=====

The contents of the purchase order shall apply in the following order of precedence, especially in the case of conflicting provisions:

• Wording of the purchase order letter

REL00014

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

-
- Commercial protocol number 004 2PA1410 Signed and Dated: 15-Sep-2015
 - Linde Engineering North America Inc., Standard Purchase Order Terms and Conditions &AJ-A-BX-0105 (EN), Rev. 4
 - Technical Protocol, Dated 02-DEC-2015
 - List of attachments no.: &AJ R-GE 1010 (EN), Issue 4.0
 - PACKING and TRANSPORT INSTRUCTIONS &AJ-K-BX 1002 (EN)

If, at any time, there appears to be an inconsistency between or among the above mentioned documents, vendor shall immediately notify purchaser of such inconsistency and purchaser shall thereupon issue an instruction as to which document shall prevail.

2) Subject of order
=====

Interconnecting Piping Material - SS (304)

including engineering, design, procurement, material, manufacturing, accessories for start-up and commissioning, acceptance test, inspection, documentation, packing and transport costs for delivery all in accordance with the applicable list of attachments,

for a 1500 KTA Ethylene Cracker, the Franklin project. The Franklin Project is a stand-alone, worldscale Gas to Polyethylene project located on the bank of the Ohio River in Monaca, PA outside of Pittsburgh. Linde is handling this project under the name "Monaca".

3) Scope of supply
=====

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00001	1,030.058 M	PIPE MET,TP304,10S,NPS2 7304,41.6045 / Free

Product-ID: 7436030571

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	22.00 / M	22,661.28 USD
Previous item value		22,661.28 USD
Item value of this Sup.		0.00 USD
Total item value		22,661.28 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00002	1,418.420 M	PIPE MET,TP304,10S,NPS4 7304.41.6045 / Free

Product-ID: 7436030731

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	47.00 / M	66,665.74 USD
Previous item value		66,665.74 USD
Item value of this Sup.		0.00 USD
Total item value		66,665.74 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00003	388.140 M	PIPE MET,TP304,10S,NPS10 7304.41.6045 / Free

Product-ID: 7436031031

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	250.00 / M	97,035.00 USD
Previous item value		97,035.00 USD
Item value of this Sup.		0.00 USD
Total item value		97,035.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00004	260.900 M	PIPE MET,TP304,10S,NPS12 7304.41.6045 / Free

Product-ID: 7436031151

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	340.00 / M	88,706.00 USD
Previous item value		88,706.00 USD
Item value of this Sup.		0.00 USD
Total item value		88,706.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00005	168 EA	ELB BW,304,45DEG,LR,10S,NPS4 7307.29.0090 / 5%

Product-ID: 7633386241

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

Item value	Price / Unit	Total Price
	20.00 / EA	3,360.00 USD
Previous item value		3,360.00 USD
Item value of this Sup.		0.00 USD
Total item value		3,360.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00006	28 EA	ELB BW,304,45DEG,LR,10S,NPS12 7307.29.0090 / 5%

Product-ID: 7633386831

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

Item value	Price / Unit	Total Price
	299.00 / EA	8,372.00 USD
Previous item value		8,372.00 USD
Item value of this Sup.		0.00 USD
Total item value		8,372.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00007	168 EA	ELB BW,304,90DEG,LR,40S,NPS0.5 7307.29.0090 / 5%

Product-ID: 7633405361

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

Item value	Price / Unit	Total Price
	2.00 / EA	336.00 USD
Previous item value		336.00 USD
Item value of this Sup.		0.00 USD
Total item value		336.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00008	840 EA	ELB BW,304,90DEG,LR,10S,NPS2 7307,29.0090 / 5%

Product-ID: 7633405841

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	6.50 / EA	5,460.00 USD
Previous item value		5,460.00 USD
Item value of this Sup.		0.00 USD
Total item value		5,460.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00009	476 EA	ELB BW,304,90DEG,LR,10S,NPS4 7307.29.0090 / 5%

Product-ID: 7633406241

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

Item value	Price / Unit	Total Price
	25.00 / EA	11,900.00 USD
Previous item value		11,900.00 USD
Item value of this Sup.		0.00 USD
Total item value		11,900.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00010	14 EA	ELB BW,304,90DEG,LR,10S,NPS10 7307.29.0090 / 5%

Product-ID: 7633406671
Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	399.00 / EA	5,586.00 USD
Previous item value		5,586.00 USD
Item value of this Sup.		0.00 USD
Total item value		5,586.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00011	42 EA	ELB BW,304,90DEG,LR,10S,NPS12 7307.29.0090 / 5%

Product-ID: 7633406831

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

Item value	Price / Unit	Total Price
	599.00 / EA	25,158.00 USD
Previous item value		25,158.00 USD
Item value of this Sup.		0.00 USD
Total item value		25,158.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00012	112 EA	REC BW,304,10S,NPS2X1.5 7307.29.0090 / 5%

Product-ID: 7633701441

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

Item value	Price / Unit	Total Price
	5.00 / EA	560.00 USD
Previous item value		560.00 USD
Item value of this Sup.		0.00 USD
Total item value		560.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00013	224 EA	REC BW,304,10S,NPS4X2 7307.29.0090 / 5%

Product-ID: 7633702041

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

Item value	Price / Unit	Total Price
	15.00 / EA	3,360.00 USD
Previous item value		3,360.00 USD
Item value of this Sup.		0.00 USD
Total item value		3,360.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00014	336 EA	TEE EQ BW,304,10S,NPS4 7307.29.0090 / 5%

Product-ID: 7633846241

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

Item value	Price / Unit	Total Price
	36.00 / EA	12,096.00 USD
Previous item value		12,096.00 USD
Item value of this Sup.		0.00 USD
Total item value		12,096.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00015	14 EA	TEE EQ BW,304,10S,NPS12 7307.29.0090 / 5%

Product-ID: 7633846831

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

Item value	Price / Unit	Total Price
	799.00 / EA	11,186.00 USD
Previous item value		11,186.00 USD
Item value of this Sup.		0.00 USD
Total item value		11,186.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

REL00030

Page 20 / 50

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00016	336 EA	TEE RED BW,GR 304,10S,NPS4X2 7307.29.0090 / 5%

Product-ID: 7636902051

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

Item value	Price / Unit	Total Price
	36.00 / EA	12,096.00 USD
Previous item value		12,096.00 USD
Item value of this Sup.		0.00 USD
Total item value		12,096.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00017	56 EA	TEE RED BW,GR 304,10S,NPS10X4 7307.29.0090 / 5%

Product-ID: 7636903291

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

Item value	Price / Unit	Total Price
	499.00 / EA	27,944.00 USD
Previous item value		27,944.00 USD
Item value of this Sup.		0.00 USD
Total item value		27,944.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description		
00018	7 EA	FLG BLIND,F304,RF, CL150,NPS0.75	7307.21.5000 / 5.6%	
		Product-ID: 7665106141		
		Certificate: EN typ.3.1		
		1. Seamless with no longitudinal or spiral (helical seam) weld joints		
		According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0		
Item value		Price / Unit	Total Price	
		6.00 / EA	42.00 USD	
		Previous item value	42.00 USD	
		Item value of this Sup.	0.00 USD	
		Total item value	42.00 USD	

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00019	245 EA	FLG BLIND,F304,RF, CL150,NPS1 7307.21.5000 / 5.6%

Product-ID: 7665106161

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	6.00 / EA	1,470.00 USD
Previous item value		1,470.00 USD
Item value of this Sup.		0.00 USD
Total item value		1,470.00 USD

Date of delivery:

CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00020	168 EA	FLG BLIND,F304,RF, CL150,NPS4 7307.21.5000 / 5.6%

Product-ID: 7665106241

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	36.00 / EA	6,048.00 USD
Previous item value		6,048.00 USD
Item value of this Sup.		0.00 USD
Total item value		6,048.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00021	14 EA	FLG BLIND,F304,RF, CL150,NPS10 7307.21.5000 / 5.6%

Product-ID: 7665106301

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	165.00 / EA	2,310.00 USD
Previous item value		2,310.00 USD
Item value of this Sup.		0.00 USD
Total item value		2,310.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00022	112 EA	FLG PIPE WN,F304, CL150,10S,NPS1.5 7307.21.5000 / 5.6%

Product-ID: 7665791081

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	11.00 / EA	1,232.00 USD
Previous item value		1,232.00 USD
Item value of this Sup.		0.00 USD
Total item value		1,232.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00023	455 EA	FLG PIPE WN,F304, CL150,10S,NPS2 7307.21.5000 / 5.6%

Product-ID: 7665791101

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	18.00 / EA	8,190.00 USD
Previous item value		8,190.00 USD
Item value of this Sup.		0.00 USD
Total item value		8,190.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00024	504 EA	FLG PIPE WN,F304, CL150,10S,NPS4 7307.21.5000 / 5.6%

Product-ID: 7665791141

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	40.00 / EA	20,160.00 USD
Previous item value		20,160.00 USD
Item value of this Sup.		0.00 USD
Total item value		20,160.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00025	42 EA	FLG PIPE WN,F304, CL150,10S,NPS10 7307.21.5000 / 5.6%

Product-ID: 7665791201

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	150.00 / EA	6,300.00 USD
Previous item value		6,300.00 USD
Item value of this Sup.		0.00 USD
Total item value		6,300.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00026	7 EA	FLG PIPE WN,F304, CL150,10S,NPS12 7307.21.5000 / 5.6%

Product-ID: 7665791221

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	230.00 / EA	1,610.00 USD
Previous item value		1,610.00 USD
Item value of this Sup.		0.00 USD
Total item value		1,610.00 USD

Date of delivery:

CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00027	168 EA	FLG PIPE WN,F304, CL150,40S,NPS0.5 7307.21.5000 / 5.6%

Product-ID: 7665807321

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	6.00 / EA	1,008.00 USD
Previous item value		1,008.00 USD
Item value of this Sup.		0.00 USD
Total item value		1,008.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00028	63 EA	ELB BW,304,45DEG,LR,10S,NPS2 7307.22.5000 / 6.2%

Product-ID: 7633385841

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	6.00 / EA	378.00 USD
Previous item value		378.00 USD
Item value of this Sup.		0.00 USD
Total item value		378.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2015 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00029	112 EA	REC BW,304,10S,NPS4X3 7307.22.5000 / 6.2%

Product-ID: 7633702141

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	15.00 / EA	1,680.00 USD
Previous item value		1,680.00 USD
Item value of this Sup.		0.00 USD
Total item value		1,680.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00030	14 EA	REE BW,304,10S,NPS12X10 7307.22.5000 / 6.2%

Product-ID: 7633723391

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	199.00 / EA	2,786.00 USD
Previous item value		2,786.00 USD
Item value of this Sup.		0.00 USD
Total item value		2,786.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
00031	112 EA	FLG PIPE WN,F304, CL150,10S,NPS3 7307.21.5000 / 5.6%

Product-ID: 7665791121

Certificate: EN typ.3.1

1. Seamless with no longitudinal or spiral (helical seam)
weld joints

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

	Price / Unit	Total Price
Item value	38.00 / EA	4,256.00 USD
Previous item value		4,256.00 USD
Item value of this Sup.		0.00 USD
Total item value		4,256.00 USD

Date of delivery:
CIF Port of Houston

29-JUL-2016 - P -

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
09900		Documentation

Clarification Notes for Document Submittals:

1. Vendor shall submit list of specifications acknowledgement and acceptance with bid. No technical evaluation of the bid will be performed without this list. In case supplier is taking exceptions, note that LENA will first attempt to reconcile technical exceptions with Vendor, but all exceptions must be finally approved by Shell.
2. Vendor shall refer to &AJ-R-TE-1010, column 18, for list of marked documents to be provided with bid.
3. In case of P.O. award, all supplier's documents shall be submitted electronically to Linde via the internet platform VIP (Virtual Interchange Platform). Immediately after award of P.O., supplier shall request for an account of VIP directly via Internet. For instructions refer to &AA-A-SG 1002 (EN).
4. In case of P.O. award, before transmission of documents thru VIP, supplier is required immediately to complete the DDS (&AJ-R-TE-1010) by filling in "Vendor doc. No.", "Order No.", "Vendor name:", "Date of Order", "Date of Delivery" and "Schedule" dates for each document.
5. Supplier shall return the completed DDS via VIP then LENA will be responsible of configuring the DDS in the VIP portal which will allow the supplier to drop the document into the designated place holder.
6. In case of P.O. award, no supplier documentation review by LENA will start until completion of steps 4 and 5 above.

According to List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0

included in total price.

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Item	Quantity	Description
09920		Seaworthy Packing

According to PACKING and TRANSPORT INSTRUCTIONS &AJ-K-BX 1002 (EN)

included in total price.

Item	Quantity	Description
09925		Transport CIF Port of Houston

According to Incoterms 2010.

included in total price.

Order value old	459.952,02 USD
Order value Sup. 005	0,00 USD
Total order value new	459.952,02 USD

4) Contract schedule

=====

The vendor shall carry out his own monitoring of the execution schedule.

The vendor shall be solely responsible for monitoring and directing his sub vendors to ensure that the agreed delivery dates are met and that an up-to-date schedule -showing target status and actual status- is available at all times.

The purchaser shall be informed immediately of expected delays or other problems likely to affect the agreed delivery dates. Neither such notification nor any advice given to the purchaser shall relieve the vendor of his obligation to make timely delivery. If the vendor fails to submit such notification, the vendor shall be liable for all direct damage resulting therefrom. The vendor shall also inform the purchaser of the corrective measures taken to meet the agreed delivery dates

If delays occur through the fault of the vendor, he shall take the necessary measures to speed up the work at his own expense. These include, in particular, increased use of staff and material resources, working multiple shifts, overtime, in accordance

REL00048

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

with the local labor regulations, special transport as required by the purchaser and the costs of monitoring or support by the purchaser.

5) Options

=====

5.1) General

Change orders or separate purchase orders for additional requirements shall be subject to the terms and conditions of this purchase order.

Purchaser or any other legal Linde entity shall have the right to exercise the options until the due dates mentioned below.

5.2) Transport

N/A

5.3) Capital spare parts and / or spare parts for 2-years operation

N/A

5.4) Supervision services

N/A

=====

End of Options

=====

6) Price inclusions

=====

The prices listed contain in particular, but not only, all the costs for:

- seaworthy packing
- all inclusive costs (e.g. travel, accommodation, man hours etc.) of vendor and vendor's sub suppliers for kick-off meeting and/or design review meeting at purchaser's or purchaser's entity office,

REL00049

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

-
- inspection as required in the technical documents,
 - inspection charges, material and vendor's labour, for inspection by purchaser's client in vendor's workshop,
 - inspection charges, material, for inspection by the purchaser or his representatives but no personnel cost for purchaser's inspectors
 - inspection charges (material as well as personnel) if the inspection is unsuccessful due to reasons solely attributable to the vendor,
 - execution of work and services stipulated in the order documents,
 - all vendors documents, drawings manuals etc. and information exchange to be submitted in English language, except other specified within the document delivery schedule,
 - special transport if required due to vendor's fault,
 - marking and tagging of all items and packing according to buyer's instructions.

7) Price basis

=====

All prices listed herein are fixed, not subject to escalation, excluding value added tax.

Prices shall apply as follows:

A) For American Vendors

=====

N/A

B) For Non-American Vendors

=====

CIF pre-fab shop acc. Incoterms 2010 including seaworthy packaging acc. to PACKING and TRANSPORT INSTRUCTIONS &AJ-K-BX 1002 (EN).

8) Insurances

=====

8.1) Third party insurance

Vendor shall have to take out third party insurance including product liability

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

environmental liability insurance with the following minimum coverage per claim and in aggregate per year:

USD 5.000.000,-- for damage to property or material
USD 3.000.000,-- for personal injuries
USD 1.000.000,-- personal injury per person
USD 1.000.000,-- damage to intangible assets

Workers compensation and Employer's liability insurance:

- Coverage: workers compensation for all employees of contractor parties as required to comply with applicable legal requirements
- Amount: in no event less than USD 1.000.000 per accident

8.2) Insurance for site activities

N./A

8.3) Transport insurance

The vendor shall arrange for sufficient insurance cover for any transport risk within vendor's scope.

9) Terms of payment

=====

9.1) Installment payments

1st Installment 90 %

After placement of purchase order provided that:

- Receipt of the unmodified order confirmation on purchaser's form attached to the purchase order,
- After receipt of project schedule with milestones,
- After complete delivery
- After due receipt of all required documents which are due at this time and which are in full conformity to purchaser's requirements according

REL00051

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

to the list of attachments,

2nd Installment: 10 %

- Provided that the conditions of the previous installment payments have been fullfiled
- After receipt of complete final documentation, certificates accepted by purchaser as well as inspection documents, especially the as built documentation. All documents must clearly show purchaser's job no. as well as purchase order no..
- prior to the final invoice, vendor shall grant to the buyer a release of all liens, charges, claims and other encumbrances. If vendor fails to submit such a note, buyer is entitled to retain due payment.
- Against bank guarantee (with first class rating) at no cost to the purchaser and in accordance with the text shown in this purchase order, valid until expiration of the warranty period, with an amount of 10 % of the final order value.

9.2) Guideline for wording of the bank guarantee

guarantee declaration

Vendor/contractor :

Purchaser :

Guarantee amount :
(in words) :

Plus prevailing value
added tax :

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Regarding order no. :

Job no. :

Guarantee purpose : to secure fulfilment of all
contractual obligations

Whereas it is a condition of the purchase order that the vendor/contractor provides a letter of Credit to the purchaser, we, the undersigned, as guarantor hereby irrevocably undertake, subject to no other conditions than those specified in this document, to pay to the purchaser any sum or all sums up to an aggregate maximum amount as stated above, provided that the purchaser states that the vendor/contractor has failed to fully or timely fulfil his contractual obligations (his obligations under the mechanical warranty).

This Letter of Credit declaration for the installment payments shall expire after orderly receipt of all equipment of materials ordered and/or complete execution of all services, as the case may be.

The Letter of Credit declaration for the warranty period shall expire after fulfilment of all obligations under the mechanical warranty or expiry of the warranty period, whichever comes later.

This Letter of Credit declaration will be returned to the vendor/contractor after its expiry and only upon written request.

End of the wording of Letter of Credit

9.3) General payment conditions

Payment shall be effected 30 days after receipt of invoice on the following general conditions:

- Receipt of all required documents due at that time.
- Payment of installments must be requested in writing not sooner than the agreed due dates.

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

-
- Defects of the subjects of the purchase order and/or the required technical documentation shall entitle the purchaser to withhold due payments.
 - Documents, which are not accepted by Purchaser due to incomplete or incorrect contents shall entitle the Purchaser to withhold otherwise due payments.
 - Percentages of single installments are related to the final total purchase order value.

9.4) Invoices/ tax regulations

-According to Purchaser's understanding of VAT law, but not binding -

All invoices shall be charged and sent to:

Linde Engineering North America
204 Five Sentry Parkway East/ Suite
Blue Bell PA 19422
USA

All invoices shall be sent by email as well to the following email address:
AP@Linde-Le.com

9.4.1 US Contractors

Invoices have to be issued according to valid US Sales Tax law.

- All US suppliers must invoice LENA without sales tax.

9.4.2 NON-US Contractors

Non-US Contractors have to contact the Logistics Department of Linde Engineering for customs clearing and set up the import procedure early in advance.

Invoices have to be issued with the following information:

- Free of VAT and show information "VAT FREE EXPORT DELIVERY"
- Indicate the VAT ID of supplier YY123xx and the German VAT ID LENA: DE 815169963 (if applicable)
- Indicate on every invoice proper INTRASTAT-Data;

REL00054

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

-
- net weight
 - custom code
 - country of origin
 - Incoterm

11) Liquidated Damages

=====

The purchaser shall remain entitled to claim the agreed Liquidated Damages until payment of final invoice, even if he did not expressly reserve such claim on receipt or acceptance of the subject of supplies.

11.1) For documentation

In the event that the vendor fails to meet the agreed deadlines, due to reasons attributable to the vendor, the purchaser will be entitled to demand as Liquidated Damages from the vendor per deadline and item 0.25% for every commencing week of delay.

The maximum amount of Liquidated Damages for documentation shall not exceed 2 % of the final total order value.

11.2) For supply of subject of order

In the event that vendor fails to meet the agreed deadlines, due to reasons attributable to the vendor, the purchaser will be entitled to demand as Liquidated Damages from the vendor 0.75 % for every commencing week of delay per agreed deadline calculated on the basis of the final total order value.

The maximum amount of Liquidated Damages for delayed supply of subject of order shall not exceed 8 % of the final total order value.

11.3) Aggregate Liquidated Damages for late supplies

The aggregate Liquidated Damages for documentation and supply is limited to a maximum of 10 % of the final total purchase order value.

12) Warranty

=====

REL00055

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

The warranty period shall expire twelve (12) months after the date of first placing the material supplies and/or performance of services into commercial operation or forty-eight (48) months after the date of delivery, whichever is sooner.

If vendor is responsible for delays of delivery of material supplies and/ or performance of services the expiry date of the warranty period above shall be extended by the duration of the delay.

If vendor is responsible for interruptions of the operation of the plant during the warranty period, the said warranty period will be extended by the duration of the interruption of the operation of Client's plant.

The warranty period for repaired or replaced parts shall be 12 months from date of replacement unless the remaining part of the guarantee period is longer.

If vendor is responsible for a defect, vendor shall rectify it as soon as possible at vendor's own cost. If vendor is unable or unwilling to rectify a defect within a reasonable time after purchaser's notification, or if purchaser, for good reasons, refuses to allow vendor to perform the rectification work, purchaser shall be entitled to rectify the defect or engage a third party to do so. In such case, vendor shall pay the necessary costs for rectification, provided purchaser acts in a reasonable manner.

13) Assignment =====

At any time purchaser shall be entitled to assign its rights regarding to the warranties to client. Upon this assignment to client warranties given by vendor may also be enforced by client.

In the event of termination of the contract between client and purchaser this purchase order may be transferred and assigned to client if client so requests, however, always provided that a novation agreement is signed by all the parties involved.

13.1 Cancellation clause: -----

In case of cancellation of the purchase order for reasons not attributable to the Vendor the following maximum cancellation fees apply:

Below table is valid for all items of this purchase order:

cancellation before	max. ... % of purchsae order value (excl. packing and FOB costs)
---------------------	---

- 0-4 weeks	5%
- 4 weeks	15%
- 2 months	30%

REL00056

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

- 3 months 80%
- 4 months 100%

Above cancellation schedule/table will be adjusted accordingly, in case of purchase order value changes.

The actual costs for cancellation shall be reimbursed as incurred and against submission of corresponding verifiable documents. However, the total costs shall not exceed the maximum figures stated above.

14) Order Confirmation

=====

Only order confirmation form of the purchaser is to be used as acceptance of the order. This form duly signed by the vendor, is to be returned immediately to the purchaser, however latest within 5 working days.

No payment request will be processed unless the purchaser has a confirmation of the order without objections in his possession.

15) Export Controls

=====

Vendor acknowledges that it is familiar with and will comply with all Applicable Laws concerning the export or re-export of goods, software or technology, or the direct product thereof, to unauthorized persons or destinations, including, but not limited to, those of the the United States of America and European Union.

Without prejudice to the foregoing, where requested to do so, Vendor will provide Company with the Export Control Classification Number (ECCN) and applicable jurisdiction(s) for any goods, software, or technology provided pursuant to the Purchase Order.

Vendor will be responsible for obtaining any required government authorizations, including but not limited to export licenses or exemption authorizations, for any goods, software, or technology provided by or on behalf of Vendor pursuant to the Purchase Order. Where such licenses or authorizations are obtained, Vendor shall provide Purchaser written notice of all applicable conditions, including but not limited to those restricting the further export, use or release of the goods, software or technology.

Vendor shall indemnify and defend Buyer from all costs, expenses, penalties, actions, claims, or liabilities, including attorneys' fees, arising from a violation of the provisions of this clause.

16) Special provisions

REL00057

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

=====

16.1) Price Validity & Delivery periods for Quantity Variations

For any quantity variations (addition/deletion), the prices & discounts specified herein above for any individual item of the order shall remain valid & apply also for subsequent supplement orders.

The delivery date shall remain unchanged for any additional scope.

However for supplement orders delivery date shall be mutually discussed & agreed upon based on terms & conditions of this PO.

16.2) Short & Over Deliveries (for pipes, cables etc.)

Short deliveries of ordered quantities are not accepted.

Over deliveries are accepted to a maximum of 1 (one) manufacturing length of the total ordered quantity per item. Quantities exceeding this limit will be considered as free of charge delivery.

16.3) Special Logistic Instructions

Marking, packing and shipment have to be carried out and relevant documents have to be submitted in strict compliance with the PACKING and TRANSPORT INSTRUCTIONS & AJ-K-BX 1002 (EN).

Vendor is responsible to observe all legal regulations for the export from the country of dispatch to the country of destination (United States of America) and to issue the required documents.

In case of delivery of equipment requiring an export license, Purchaser has to be notified immediately after placement of the order (logistics department as stated on the first page of this purchase order).

Vendor has to fulfil his obligations according to INCOTERMS 2010.

16.4) Shipper's own container (only applicable for bulk material which

shall be delivered to site directly, not to prefabricator)

N/A

16.5) Audit rights

Accounting procedures:

REL00058

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Purchaser and Client reserves the right to audit Vendors accounting procedures and subcontract costs at all reasonable times during the course of the Purchase Order and for a period ending two (2) years after expiry of the final warranty period or after termination:

- (i) formulae, rates, overhead and payroll burden factors, uplifts, direct cost and other reimbursable items under the Purchase Order
- (ii) all invoiced charges made by Vendor on Purchaser/ Client and any provision of this Purchase Order under which Vendor has obligations of the performance which is capable of being verified by audit.

Purchaser/ Client shall have the right, upon request, to take copies of all of Vendor's records, books, personnel records (subject to applicable laws), accounts, correspondence, memoranda, receipts, vouchers and other papers of every kind, relating to Article 16.5(i) and (ii).

Findings resulting from audits as mentioned may result in retroactive adjustment of the commercial terms and conditions and settlement thereof.

In this respect Purchaser/ Client shall not be entitled to audit the make-up or breakdown of any agreed lump sums except to the extent necessary for the proper evaluation of any variations.

HSSE and Quality Management:

Purchaser, Client and its authorized representatives shall have unrestricted access for inspection or review purposes at all reasonable times to the worksite facilities, equipment, personnel and HSSE/ Quality related documents of the Vendor and its subcontractors relating to the work and to audit their respective Quality Management System(s).

The Vendor shall within such time as mutually agreed with the Purchaser/ Client, implement agreed recommendations arising from the audits. Purchaser, Client, or its authorized representatives, shall have no restrictions to take pictures or make video at any WORKSITE. Purchaser/ Client shall also have no restriction to review at all reasonable times the personnel and records of the Vendor and its subcontractors as they relate to quality.

Vendor shall co-operate fully with Purchaser/ Client in the carrying out of any audit required by Purchaser/ Client. Purchaser/ Client will conduct any audit in a manner, which will keep to a reasonable minimum any inconvenience to Vendor.

Jiangsu Wujin
213111 Changzhou

Order
Order number:
Job number:

Date 21-SEP-2016
004 2RC4730 Sup. 005
K-04-7320A3N1 MONACA FURNACES

Linde Engineering North America, Inc.

Purchasing:

Authorized Signature:

17) Enclosures

=====

- Order confirmation
- Supplier declaration
- Linde Engineering North America Inc., Standard Purchase Order Terms and Conditions &AJ-A-BX-0105 (EN), Rev. 4
- List of attachments no.: &AJ R-GE 1010 (EN), Issue 3.0
- PACKING and TRANSPORT INSTRUCTIONS &AJ-K-BX 1002 (EN), Issue 3.0

Enclosures Supp 001

=====

- Order confirmation

THE LINDE GROUP



LINDE ENGINEERING NORTH AMERICA INC
 Dept. PCA attn: Mr. Tobias Wegner
 SENTRY PKWY EAST
 BLUE BELL, PA 19422
 USA

Order Confirmation

Order number: 004 2RC4730 Sup. 005
Job number: K-04-7320A3N1 MONACA FURNACES

Jiangsu Wujin
 Steel Pipe group Co., Ltd.
 Zhenglu Town
 Changzhou, 100 213111
 P.R. China

Your contact persons:

Purchasing
 E-mail
 Tel./Fax
Expediting
 E-mail

John Li /GPCF
 john.li@linde.com
 +1 610 832 8716 / -834-0473
 Markus Dressler /GPCE
 markus.dressler@linde.com

Your Order No.: 004 2RC4730 Sup. 005 dated 21-SEP-2016 Interconnecting Piping Material - SS (304)

By execution below, commencement of performance, or any other actions by Seller acknowledging this Purchase Order, Seller hereby accepts and agrees that the contract for sale of products/services is expressly limited to the terms specifically set forth, or incorporated by reference, in this Purchase Order, to the exclusion of additional or different terms in documentation provided by Seller. This acknowledgement must be returned to purchaser within (5) days after receipt of this Purchase Order.

Seller:	Legally binding signature:	Date:	Title:
Information for order handling			
Vendor's Order No.	:	:	:
Contact person	:	:	:
Telephone and Fax No.	:	:	:
E-mail Address	:	:	:
Manufacturing location (if applicable) :			

THE LINDE GROUP



SHIPPER
LINDE ENGINEERING NORTH AMERICA INC
Dept. PCA attn: Mr. Tobias Wegner
5 SENTRY PKWY EAST
BLUE BELL, PA 19422
USA

From
Jiangsu Wujin
Steel Pipe group Co., Ltd.
Zhenglu Town
Changzhou, 100 213111
P.R. China

SUPPLIER'S DECLARATION



POSD0042RC4730005

Declaration for products having preferential origin status

Selas Fluid Order: 004 2RC4730 Sup. 005

Selas Fluid Job: K-04-7320A3N1 MONACA FURNACES

Supplier's Order No.: _____

Description of Goods: _____

Harmonized Code: _____

Consignee: _____

I, the undersigned, declare that the goods listed on this document originate in

Country of Origin

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

Place, Date

Authorized signature

REL00062

EXHIBIT “F”

Form Approved OMB No. 1551-0022
EXP. 08-31-2014DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection
ENTRY SUMMARY

8. Importing Carrier STAR JAVA (GSSW)		9. Mode Of Transport 10		1. Filer Code/Entry No. D99-6266493-3		2. Entry Type 01 ABI/A		3. Summary Date Import Team 08/13/14	
12. B/L or AWB No. GSSW14GOT0228A		13. Manufacturer ID DELINAG14PUL		4. Surety No. 440		5. Bond Type 8		6. Port Code 6301	
10. Country of Origin DE		11. Import Date 08/02/2014		14. Exporting Country DE		15. Export Date 07/03/2014			
16. I.T. No.		17. I.T. Date		18. Missing Docs		19. Foreign Port of Lading 42889		20. U.S. Port of Unloading 5301	
21. Location of Goods/G.O. No. S743/CITY DOCK 23		22. Consignee No. SAME		23. Importer No. 23-222676400		24. Reference No.			
25. Ultimate Consignee Name and Address				26. Importer of Record Name and Address LINDE ENGINEERING NORTH AMERICA INC 58 ENTRY PARKWAY EAST SUITE 300					
City		State PA		Zip		City BLUE BELL		State PA Zip 19422	
27. 28. Description of Merchandise									
29. A. HTSUS No. B. ADA/CVD No.		30. A. Gross Weight B. Manifest Qty.		31. Net Quantity in HTSUS Units		32. A. Entered Value B. CHGS C. Relationship		33. A. HTSUS Rate B. ADA/CVD Rate C. IRC Rate D. Visa No.	
34. Duty and I.R. Tax Dollars		Cents							
I.T. DATE I.T. NO. MASTER BILL/AWB HOUSE BILL SUBHOUSE BILL BILL QTY GSSW14GOT0228A JASFANR24010653 8 PCE									
001 Invoice Number 001/PATRIOTPD002 Y HEAT EX UNIT,N/BRZ ALM P/F 8419.60,6000 201288 KG 8 NO 8,124,600 C2800 Free 0.00									
499 MERCHANDISE PROCESSING FEE (MPF) 0.3464% 21,216.27 501 HARBOR MAINTENANCE FEE (HMF) 0.125% 7,655.63									
Invoice Number 001/PATRIOTPD002 Invoice Value EUR 4,500,000.00 Exchange Rate 1.361000 Invoice Value USD 8,124,600.00 Total Entered Value (Invoice) 8,124,600.00									
Other Fee Summary for Block 39				35. Total Entered Value		CBP USE ONLY		TOTALS	
501 Harbor Maintenance Fee \$7,655.63				\$8,124,600.00		A. LIQ CODE		B. Ascertained Duty	
499 Merchandise Processing Fee \$485.00				Total Other Fees		REASON CODE		37. Duty	
				\$8,140.63				0.00	
36. DECLARATION OF IMPORTER OF RECORD (OWNER OR PURCHASER) OR AUTHORIZED AGENT						C. Ascertained Tax		38. Tax	
I declare that I am the <input type="checkbox"/> Importer of record and that the actual owner, purchaser, or consignee for CBP purposes is as shown above, OR <input checked="" type="checkbox"/> owner or purchaser or agent thereof. I further declare that the merchandise <input checked="" type="checkbox"/> was obtained pursuant to a purchase or agreement to purchase and that the prices set forth in the invoices are true, OR <input type="checkbox"/> was not obtained pursuant to a purchase or agreement to purchase and the statements in the invoices as to value or price are true to the best of my knowledge and belief. I also declare that the statements in the documents herein filed fully disclose to the best of my knowledge and belief the true prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties and are true and correct, and that all goods or services provided to the seller of the merchandise either free or at reduced cost are fully disclosed. I will immediately furnish to the appropriate CBP officer any information showing a different statement of facts.						D. Ascertained Other		39. Other	
41. DECLARANT NAME JAS FORWARDING (USA) INC				TITLE ATTY-IN-FACT		E. Ascertained Total		40. Total	
								8,140.63	
42. Broker/Filer Information (Name, address, phone number) JAS FORWARDING (USA) INC 1144 WEST BETHEL ROAD, SUITE 400 CORPELL, TX 76019 PHONE: +1 (972) 393-2929 FAX: +1 (972) 462-0837				43. Broker/Importer File No. S400342235 / Ref: PATRIOT PD002					

CBP Form 7501 (06/09)

REL00063

EXHIBIT “G”

BOX

DEPARTMENT OF HOMELAND SECURITY
U.S. Customs and Border Protection

ENTRY/IMMEDIATE DELIVERY

19 CFR 142.3, 142.16, 142.22, 142.24
JAS FORWARDING (USA) INC
1144 WEST BETHEL ROAD, SUITE 400 COPPELL, TX 75019
PHONE: +1 (972) 393-2929 FAX: +1 (972) 462-0837

Page 1 of 1

Filer Code: DB9

ABI Certified

CST#

Form Approved

OMB No. 1551-0024

Exp. 03-31-2015

Paperless Entry

1. ARRIVAL DATE 08/02/14	2. ELECTED ENTRY DATE 08/02/2014	3. ENTRY TYPE CODE/NAME 01 Consumption-Free and Du	4. ENTRY NUMBER D99-8266493-3
5. PORT 5301	6. SINGLE TRANS. BOND	7. BROKER/IMPORTER FILE NUMBER S400342235/PATRIOT PD002	
	8. CONSIGNEE NUMBER 23-222675400	9. IMPORTER NUMBER 23-222675400	
10. ULTIMATE CONSIGNEE NAME LINDE ENGINEERING NORTH AMERICA INC 5 SENTRY PARKWAY EAST SUITE 300 BLUE BELL PA 19422 US		11. IMPORTER OF RECORD NAME LINDE ENGINEERING NORTH AMERICA INC 5 SENTRY PARKWAY EAST SUITE 300 BLUE BELL PA 19422 US	
12. CARRIER CODE GSSW	13. VOYAGE/FLIGHT/TRIP 201404	14. LOCATION OF GOODS-CODE(S)/NAME(S) S743 CITY DOCK 23 7200 - 8600 CLINTON DR HOUSTON TX 77029	
15. VESSEL CODE/NAME STAR JAVA			
16. U.S. PORT OF UNLADING 5301	17. MANIFEST NUMBER	18. G.O. NUMBER	19. TOTAL VALUE 6,124,500
20. DESCRIPTION OF MERCHANDISE syngas cooler and catch pot, steel			
21. IT/BL/AWB CODE M (42869) H	22. IT/BL/AWB NO. GSSW14GOT0226A JASFANR24010653	23. MANIFEST QUANTITY 8 PCE	24. H.S. NUMBER 8419505000
			25. COUNTRY OF ORIGIN DE
			26. MANUFACTURER NO. DELINAG14PUL

27. CERTIFICATION

I hereby make application for entry/Immediate delivery. I certify that the above information is accurate, the bond is sufficient, valid, and current, and that all requirements of 19 CFR Part 142 have been met.

SIGNATURE OF APPLICANT

JAS FORWARDING (USA) INC

ATTY-IN-FACT

PHONE NO.

+1 (972) 393-2929 FAX: +1 (972) 462-0837

DATE

07/31/14

28. BROKER OR OTHER GOVT. AGENCY USE

28. CBP USE ONLY

☐ OTHER AGENCY ACTION REQUIRED, NAMELY:☐ CBP EXAMINATION REQUIRED.☐ ENTRY REJECTED, BECAUSE:DELIVERY
AUTHORIZED:

SIGNATURE

DATE

ELECTRONIC ENTRY RELEASE NOTIFICATION. PORT OF 5301. I certify that proper release for this cargo has been received from U.S. Customs.
Release Date: 08/02/14 16:01 JAS FORWARDING (USA) INC

Signature:

Paperwork Reduction Act Statement: An agency may not conduct or sponsor an information collection and a person is not required to respond to this information unless it displays a current valid OMB control number and an expiration date. The control number for this collection is 1551-0024. The estimated average time to complete this application is 15 minutes. If you have any comments regarding the burden estimate you can write to U.S. Customs and Border Protection, Office of Regulations and Rulings, 709 9th Street, NW., Washington DC 20229.

CBP Form 3461 (10/09)

REL00064

THE LINDE GROUP

Linde

Linde Gas North America LLC
575 Mountain Avenue
Morris Hill, NJ 07974
U.S.A.

CUSTOMS INVOICE

Please quote with remittance:

Invoice no.	Patriot PD002
Auftrag Nr./Project No.	2410 AYRW
Kennwort/Code	Patriot
Our reference	CECA/S. Wolf
Tel.	+49 (89) 7445-3136
Fax	+49 (89) 7445-4956

Date	Partial delivery no.	Our VAT no.	Your VAT no.
06.06.2014	002	DE113822613	

P.O. No.

Quantity	Description of supply / service	Price EUR
	<p>We dispatch by FOB Bremen with m/v 'Star Java'</p> <p>To: Linde Engineering North America 5 Sentry Parkway East Blue Bell, PA 19422 USA Attn: You Seung phone: (610)-832-8730 Mail: seung.you@linde-le.com</p> <p>8 coils gr. wt. 201.288,0 kgs net wt. 176.314,0 kgs</p> <p>Marked Consignee: Linde Gas North America Houston Port</p> <p>Port of destination: Gross Weight (KGS): Net Weight (KGS): Dimensions (CM): Package No.: Linde Project 2410 AYRW - Patriot</p> <p>Delivery for an Air Separation Plant in USA</p> <p>Partial delivery for a partial oxidation of Natural Gas plant gasifier with transfer line</p> <p>Country of origin: EU H.S. Code: 8419505000 X</p>	
Gross total		4,500,000.00

value for customs purposes only

Linde AG
Engineering Division

Bank account:

Bank: Deutsche Bank AG, München
BIC: 250403

Code: 750 70010

Account no.: 194 1063

BLZ: W.I.F.T. code
DEUT 3333

IBAN code:
DE44 700700100101186300

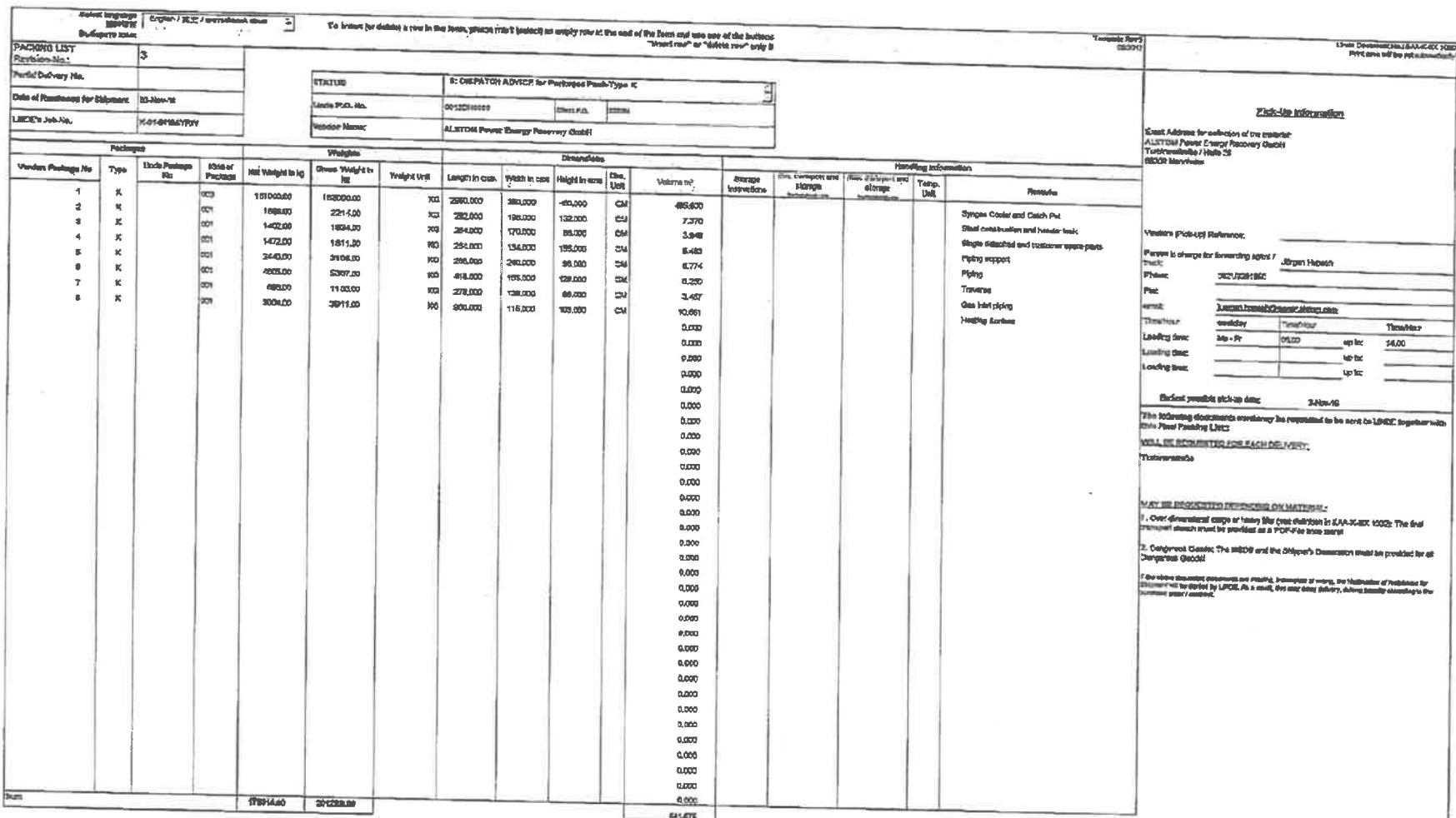
Linde AG
Engineering Division
Dr. Carl von Linde-Strasse 6-14
82040 Pullach, Germany
Phone: +49 (0) 89 24 45 - 0
Fax: +49 (0) 89 74 45 - 49 08
info@linde-le.com
www.linde-le.com

Divisional Board:
Christian Borch,
Jürgen Hentsch,
Sören Jochen

Linde AG
Linde Group Headquarters:
Munich
Court of Registration:
Munich 1188 169880
VAT no. DE 123 822 613

Supervisory Board:
Manfred Schneider (Chairman)
Executive Board:
Wolfgang Bruchmann (Chairman),
Aldo Belloni, Thomas Blauder,
Georg Dörner, Sönke Janda

REL00065



page 1 of 1

WSPRnet XXXXX_XXXXX_MPU_Power
Excluding Rec. B

8/10/2018

[illegible]

RELO0069

DETAILED PACKING LIST (DPL)

Vendor Package No	Units Package No	Line- P.O. Name-Alt.	LineSp-P.O. Sub-Item	Dtl Qty	Qty Unit	Weight per qty Item	Qty. LMR for "Weight per qty Item"	Dispositions - in final bid	2. Description - and language or DEL Description	Line#-Alt#-Ref#-Ver#- Item-No	Charge-Alt	LINE SUBT- Ita	UNSW TAG-Ita	Contract Year Cnctg -YR- Cnctg	Country of Origin	Value per Qty Unit	Comments
1				2.0	PC	15.000	15	Item 73 x 8 x 888									
2				2.0	PC	15.000	15	Item 73 x 8 x 888									
3				2.0	PC	150.000	150	Item 73 x 8 x 888									
4				1.0	PC	50.000	50	Item 73 x 8 x 888									
5				1.0	PC	50.000	50	Item 73 x 8 x 888									
6				2.0	PC	85.000	85	Item 73 x 8 x 888									
7				1.0	PC	47.000	47	Item 73 x 8 x 888									
8				1.0	PC	30.000	30	Item 73 x 8 x 888									
9				1.0	PC	30.000	30	Item 73 x 8 x 888									
10				1.0	PC	34.000	34	Item 73 x 8 x 888									
11				1.0	PC	8.000	8	Item 73 x 8 x 888									
12				1.0	PC	8.000	8	Item 73 x 8 x 888									
13				1.0	PC	15.000	15	Item 73 x 8 x 888									
14				1.0	PC	15.000	15	Item 73 x 8 x 888									
15				1.0	PC	15.000	15	Item 73 x 8 x 888									
16				1.0	PC	15.000	15	Item 73 x 8 x 888									
17				1.0	PC	15.000	15	Item 73 x 8 x 888									
18				1.0	PC	15.000	15	Item 73 x 8 x 888									
19				1.0	PC	15.000	15	Item 73 x 8 x 888									
20				1.0	PC	15.000	15	Item 73 x 8 x 888									
21				1.0	PC	15.000	15	Item 73 x 8 x 888									
22				1.0	PC	15.000	15	Item 73 x 8 x 888									
23				1.0	PC	15.000	15	Item 73 x 8 x 888									
24				1.0	PC	15.000	15	Item 73 x 8 x 888									
25				1.0	PC	15.000	15	Item 73 x 8 x 888									
26				1.0	PC	15.000	15	Item 73 x 8 x 888									
27				1.0	PC	15.000	15	Item 73 x 8 x 888									
28				1.0	PC	15.000	15	Item 73 x 8 x 888									
29				1.0	PC	15.000	15	Item 73 x 8 x 888									
30				1.0	PC	15.000	15	Item 73 x 8 x 888									
31				1.0	PC	15.000	15	Item 73 x 8 x 888									
32				1.0	PC	15.000	15	Item 73 x 8 x 888									
33				1.0	PC	15.000	15	Item 73 x 8 x 888									
34				1.0	PC	15.000	15	Item 73 x 8 x 888									
35				1.0	PC	15.000	15	Item 73 x 8 x 888									
36				1.0	PC	15.000	15	Item 73 x 8 x 888									
37				1.0	PC	15.000	15	Item 73 x 8 x 888									
38				1.0	PC	15.000	15	Item 73 x 8 x 888									
39				1.0	PC	15.000	15	Item 73 x 8 x 888									
40				1.0	PC	15.000	15	Item 73 x 8 x 888									
41				1.0	PC	15.000	15	Item 73 x 8 x 888									
42				1.0	PC	15.000	15	Item 73 x 8 x 888									
43				1.0	PC	15.000	15	Item 73 x 8 x 888									
44				1.0	PC	15.000	15	Item 73 x 8 x 888									
45				1.0	PC	15.000	15	Item 73 x 8 x 888									
46				1.0	PC	15.000	15	Item 73 x 8 x 888									
47				1.0	PC	15.000	15	Item 73 x 8 x 888									
48				1.0	PC	15.000	15	Item 73 x 8 x 888									
49				1.0	PC	15.000	15	Item 73 x 8 x 888									
50				1.0	PC	15.000	15	Item 73 x 8 x 888									
51				1.0	PC	15.000	15	Item 73 x 8 x 888									
52				1.0	PC	15.000	15	Item 73 x 8 x 888									
53				1.0	PC	15.000	15	Item 73 x 8 x 888									
54				1.0	PC	15.000	15	Item 73 x 8 x 888									
55				1.0	PC	15.000	15	Item 73 x 8 x 888									
56				1.0	PC	15.000	15	Item 73 x 8 x 888									
57				1.0	PC	15.000	15	Item 73 x 8 x 888									
58				1.0	PC	15.000	15	Item 73 x 8 x 888									
59				1.0	PC	15.000	15	Item 73 x 8 x 888									
60				1.0	PC	15.000	15	Item 73 x 8 x 888									
61				1.0	PC	15.000	15	Item 73 x 8 x 888									
62				1.0	PC	15.000	15	Item 73 x 8 x 888									
63				1.0	PC	15.000	15	Item 73 x 8 x 888									
64				1.0	PC	15.000	15	Item 73 x 8 x 888									
65				1.0	PC	15.000	15	Item 73 x 8 x 888									
66				1.0	PC	15.000	15	Item 73 x 8 x 888									
67				1.0	PC	15.000	15	Item 73 x 8 x 888									
68				1.0	PC	15.000	15	Item 73 x 8 x 888									
69				1.0	PC	15.000	15	Item 73 x 8 x 888									
70				1.0	PC	15.000	15	Item 73 x 8 x 888									
71				1.0	PC	15.000	15	Item 73 x 8 x 888									
72				1.0	PC	15.000	15	Item 73 x 8 x 888									
73				1.0	PC	15.000	15	Item 73 x 8 x 888									
74				1.0	PC	15.000	15	Item 73 x 8 x 888									
75				1.0	PC	15.000	15	Item 73 x 8 x 888									
76				1.0	PC	15.000	15	Item 73 x 8 x 888									
77				1.0	PC	15.000	15	Item 73 x 8 x 888									
78				1.0	PC	15.000	15	Item 73 x 8 x 888									
79				1.0	PC	15.000	15	Item 73 x 8 x 888									
80				1.0	PC	15.000	15	Item 73 x 8 x 888									
81				1.0	PC	15.000	15	Item 73 x 8 x 888									
82				1.0	PC	15.000	15	Item 73 x 8 x 888									
83				1.0	PC	15.000	15	Item 73 x 8 x 888									
84				1.0	PC	15.000	15	Item 73 x 8 x 888									
85				1.0	PC	15.000	15	Item 73 x 8 x 888									
86				1.0	PC	15.000	15	Item 73 x 8 x 888									
87				1.0	PC	15.000	15	Item 73 x 8 x 888									
88				1.0	PC	15.000	15	Item 73 x 8 x 888									
89				1.0	PC	15.000	15	Item 73 x 8 x 888									
90				1.0	PC	15.000	15	Item 73 x 8 x 888									
91				1.0	PC	15.000	15	Item 73 x 8 x 888									
92				1.0	PC	15.000	15	Item 73 x 8 x 888									
93				1.0	PC	15.000	15	Item 73 x 8 x 888									
94				1.0	PC	15.000	15	Item 73 x 8 x 888									
95				1.0	PC	15.000	15	Item 73 x 8 x 888									
96				1.0	PC	15.000	15	Item 73 x 8 x 888									
97				1.0	PC	15.000	15	Item 73 x 8 x 888									
98				1.0	PC	15.000	15	Item 73 x 8 x 888									
99				1.0	PC	15.000	15	Item 73 x 8 x 888									
100				1.0	PC	15.000	15	Item 73 x 8 x 888									

NeuQ von Z2223-Linde_MF_Papst
Thema: Nr. 0

30715076

Page 4 of 24